

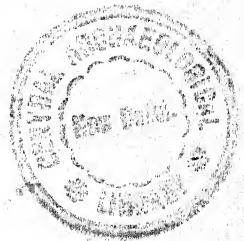
GOVERNMENT OF INDIA

39618

PUBLIC WORKS DEPARTMENT CODE

WITH

APPENDICES



[Tenth Authorized Edition]

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GOVERNMENT OF INDIA

PUBLIC WORKS DEPARTMENT CODE.

Chapter I.—Establishment.

A.—INTRODUCTORY.

1. This Code is intended to define the scope of the administrative and executive functions of the officers of the Public Works Department, and to embody such rulings as are necessary in the interests of imperial finance and control. It does not deal with questions of pension, nor otherwise than indirectly with those relating to leave and allowances, except where the rules governing the same are peculiar to the Public Works Department, nor with the procedure to be followed in connection with the Public Works Department accounts. The provisions of the Public Works Department Code, in cases where they impose a greater limitation on the financial powers of any subordinate authority than is contemplated in the fundamental rules approved by the Secretary of State and set forth in the Book of Financial Powers, are to be looked upon as subsidiary restrictions laid down by the Government of India in respect of which they have full discretion to make amendments from time to time. The rules contained in the Civil Service Regulations are applicable to the Public Works Department. Rules in the Civil Account Code relating to classes of transactions which occur in the Public Works Department as well as in Civil Departments are binding upon the Public Works Department except in so far as they may be overridden by express provisions in this Code or in the Public Works Account Code.

B.—ORGANIZATION OF THE PUBLIC WORKS DEPARTMENT.

2. The immediate control of the operations of the department, irrespective of the source from which the funds are provided, is entrusted to the chief civil authority in each administration, hereinafter called the "Local Government." The terms "Provincial Government" and "Minor Local Government" are used when it is necessary to differentiate between the authorities included in those categories in Parts I and II of Appendix No. 1 to the Civil Service Regulations.

3. The establishment of the department is divided as follows :—

- I. Engineer establishment.
- II. Upper Subordinate establishment.
- III. Lower Subordinate establishment.
- IV. Office establishment.
- V. Petty establishment.

C.—RECRUITMENT OF OFFICERS FOR THE PUBLIC WORKS DEPARTMENT.

I.—General.

4. The medical certificate prescribed in Article 49 of the Civil Service Regulations is not required in the case of qualified students of the Thomason College who are permanently appointed to the department within 18 months from the date of the medical certificate granted to them on completion of the college course.

5. In the case of appointments made by the Secretary of State, pay commences from the date of landing in India unless the letter of appointment distinctly specifies another date.

6. When a person in private service seeks employment under Government without producing the written permission of his employer, the officer with whom the appointment rests should always communicate with the latter before appointing the applicant. The appointment of persons brought out from Europe by private firms and societies should be avoided as far as is consistent with the interests of the public service, and when such an appointment is contemplated the employer should be consulted before an offer is made.

II.—Imperial Engineer Service.

7. Appointments to the Imperial Service of the engineer establishment are made from the following sources :—

- (i) Officers appointed by the Secretary of State.
- (ii) Royal Engineer Officers.

III.—Provincial Engineer Service.

(a) GENERAL.

8. Appointments to the Provincial Service of the engineer establishment are made from the following sources :—

- (i) Graduates of the Indian civil engineering colleges.
- (ii) Selected officers of the upper subordinate establishment of the Public Works Department and the Military Works Services.
- (iii) Occasional appointment of other qualified persons.

NOTE.—No person who is not a native of India as defined in Article 37 of the Civil Service Regulations can be appointed to the Provincial Engineer Establishment, otherwise than by promotion from the Upper Subordinate Establishment.

9. The number of appointments guaranteed annually to the Provincial Service is 14, which are distributed in the ratio of 9 to 5 or 10 to 4 between students of the Indian colleges and Upper Subordinates.

The detailed distribution of the appointments is approximately as follows :—

To lists directly under the Government of India including that of the Railway Department.

Six and seven qualified students in alternate years from the Thomason College, Rurki, and one apprentice from Sibpur in alternate years, and three upper subordinates annually for three years and four in every fourth year.

To the Bengal list	One apprentice from Sibpur in alternate years, <i>and</i> one upper subordinate in every four years.
To the Madras list	One apprentice from the College of Engineering, Madras, annually, <i>and</i> , in alternate years, one upper subordinate.
To the Bombay list	One L. C. E. of the Bombay University, who has kept six terms in a school or college of civil engineering recognized by that University, annually, <i>and</i> , in alternate years, one upper subordinate.

This distribution of the appointments will be strictly followed, provided, on the one hand, that the prescribed number of students from each college qualify for the appointments on each list ; and, on the other hand, that there are, in the opinion of the Government of India, or Madras, or Bombay, or Bengal, as the case may be, upper subordinates who possess the necessary qualifications. If there is a deficiency in the number of qualified candidates of either the student or the upper subordinate class, or of any of the colleges, the full number of appointments on a list may be made up from the other class or from qualified students of other colleges.

(b) RECRUITS FROM CIVIL ENGINEERING COLLEGES.

10. Recruits from the Thomason Civil Engineering College, Rurki, will be appointed to the Public Works Department under the following rules :—

I.—In alternate years not more than twelve and fourteen qualified civil engineering students, in the order of merit in which they stand in the final examination list, will be posted for a practical course of training in the Public Works Department. They will be allotted to the several local Governments in the proportion of two qualified students (one being from among the first six and seven in the order of merit, as the case may be) to each guaranteed appointment, so far as the number of students who qualify may admit.

II.—On the expiry of one year the local Government will decide as between two qualified students serving under it in respect of a guaranteed appointment whether either or both have proved, in the course of their practical training, their thorough fitness for appointment to the department. If the local Government decides that neither has proved his fitness, it may dispense with the services of either or both, or may extend the probation of either or both for a further period not exceeding two years from such date. If it decides that one only of the two has proved his fitness, it will appoint him to be an Assistant Engineer, and discharge the other. If it decides that both are fit for appointment, it will select and appoint to be Assistant Engineer the qualified student who stood first in order of merit in the college final examination and, in discharging the other, will cause a certificate of his practical fitness to be endorsed on his college certificate.

III.—A qualified student, posted for a course of training under Rule I above, will receive an allowance of Rs. 100 a month.

11. Recruits from the Indian colleges other than the Thomason College, Rurki, are appointed by the local Government concerned as apprentices on Rs. 100 a month. They may be promoted by the local Government to Rs. 150 after 6 months provided they have given satisfaction during that period, and to the rank of Assistant Engineer after a year provided they are then considered to be in all respects competent to hold charge of a sub-division. In the case of an apprentice who at the end of the first year's service is not considered qualified for confirmation in the department, the local Government may decide whether he is to be given a further trial or to be removed from the department, and ordinarily one who is not within three years from date of appointment recommended for promotion to Assistant Engineer will be so removed.

12. Qualified students of the Thomason Civil Engineering College, on appointment as Assistant Engineers to the Provincial Engineer Service, count service for seniority with effect from the date of their appointment as Assistant Engineers. When, however, two students of the same year are appointed as Assistant Engineers to the same province or list, their relative position for seniority will be regulated according to the order of standing at the final examination at the Thomason Civil Engineering College, provided there is no unreasonable delay on the part of the officer who took the higher place in joining his appointment for a course of training. Service for increments counts in the case of students appointed as Assistant Engineers prior to the 4th October 1909 from the date of their appointments as Assistant Engineers, and in the case of those appointed as Assistant Engineers on or after that date from the 1st October of the year of their appointment.

(c) PROMOTIONS OF UPPER SUBORDINATES TO THE PROVINCIAL SERVICE.

13. The men of the upper subordinate class selected annually for special promotion to the Provincial Service will ordinarily be Sub-Engineers chosen for their ability and merit. Military upper subordinates will not be appointed unless they consent to forego their military rank.

14. Men of the Supervisor class who may be considered qualified by education, practical training and character, will also be eligible for promotion to the Provincial Service, provided that in selecting them due regard is paid to the legitimate claims possessed by men of the Sub-Engineer class, who are desirous of accepting appointments in the Provincial Service and are recommended for them.

15. On promotion to the Provincial Service upper subordinates will, unless otherwise provided, be placed at the bottom of the list of Assistant Engineers and will draw initially the minimum pay of that class. The difference between their pay on the upper subordinate establishment and that admissible on the time-scale for Assistant Engineers, from time to time, will be granted to them as a personal allowance.

16. Upper subordinates promoted to the Provincial Service will not be granted the sub-divisional allowance which they may have been receiving

prior to their promotion. It is optional with any subordinate to decline promotion.

17. After an officer has been appointed under these regulations to the Provincial Service he will belong to the establishment of engineers, his further promotion and emoluments being determined by the rules relating to that establishment.

18. The claims of upper subordinates of the Military Works Services will be considered when selecting men for promotion to the Provincial Service.

IV.—Upper Subordinate Establishment.

(a) GENERAL.

19. Upper subordinates may be appointed from the non-commissioned officers and soldiers of His Majesty's Army in India, or from civilians (European or Indian).

20. The appointment of upper subordinates to the Public Works Department will be made by local Governments :—

- (a) from the Indian engineering colleges,
- (b) by the promotion of deserving lower subordinates,
- (c) by the appointment of other suitable candidates, including non-commissioned officers and soldiers of the Royal Engineers.

Appointments from the colleges to which appointments are guaranteed take precedence of appointments from the other sources mentioned.

21. Candidates not in the Army, who are qualified for the posts, may be appointed to fill vacancies as Overseers with such seniority as may be considered desirable in each case.

(b) SPECIAL RULES RELATING TO THE RURKI COLLEGE.

22. One appointment in the upper subordinate establishment of the Bombay Public Works Department, in the years in which ten appointments in the Public Works Department are guaranteed to passed students of the Thomason Civil Engineering College, Rurki, is reserved for a military student who has qualified as an Overseer at that college, provided that not less than seven military students shall have qualified at that college in that year.

23. In order to secure that appointments may, as far as possible, be filled by apprentice Overseers, vacancies occurring in the strength of the upper subordinate establishment of a province which recruits such establishment from the Thomason College, Rurki, will not usually be filled up as soon as they occur, but will remain open until the next annual distribution of apprentice Overseers, which takes place on the 16th July in each year, after which local Governments may bring the numbers up to the full cadre strength by the promotion of lower subordinates or the appointment of other qualified persons. Any vacancies occurring after their lists are thus completed should remain open until the following year's postings from the Thomason College are made. In those years in which there are not sufficient vacancies for all the apprentice Overseers, those in excess will be posted as supernumeraries.

24. Passed students of the upper subordinate classes of the Thomason Civil Engineering College, to the extent to which appointments may be guaranteed, will be appointed Overseer apprentices on a salary of Rs. 60 per month with free quarters in the case of Europeans and Anglo-Indians and Rs. 40 per month without quarters in the case of Indians, their names being borne on the college lists during the apprentice year.

V.—Lower Subordinate Establishment.

25. Local Governments may appoint, or may give powers to Superintending or Executive Engineers to appoint, lower subordinates under rules locally approved regarding qualifications.

VI.—Office and Petty Establishments.

26. Executive Engineers and superior departmental officers are at liberty (in the absence of special instructions), on the occurrence of vacancies in their office and petty establishments, to appoint any persons whom they may deem properly qualified. But appointments to establishments borne on the provincial or a circle scale will ordinarily be made only by such authority as is entrusted with the control of that scale.

NOTE.—Office establishment will be held to include all persons engaged in clerical duties, and inferior servants employed in offices (except sweepers); while petty establishment will include store-keepers, artificers, guards, watchmen, messengers and inferior servants, not attached to offices, employed on general duties, and whose salaries are not provided for in the estimate for any work.

D.—PROMOTION.

I.—General.

(a) PERMANENT PROMOTIONS.

27. Permanent promotions may be given to officers borne on the rolls of a province whether they are present or absent.

(b) TEMPORARY PROMOTIONS.

28. The selection of officers for temporary promotion will be regulated as far as possible by the same principle as that for permanent promotion, but, inasmuch as this cannot be acted on in every instance, the fact of an officer having been selected for temporary promotion should not *per se* be held to constitute a claim to permanent promotion.

29. Temporary promotions to and in the Chief and Superintending Engineer classes may, when admissible, be given to officers actually present on duty, or absent on privilege leave.

II.—Promotions.

(a) ENGINEER ESTABLISHMENT.

(i) *General.*

30. Officers of the Imperial and Provincial services will be borne on one list for purposes of promotion.

31. The greatest care should be exercised in the choice of officers to hold the important offices of Chief Engineer and Superintending Engineer, and accordingly promotion to these ranks should invariably be made by selection from the most competent and otherwise suitable Superintending Engineers and Executive Engineers, respectively, and seniority should be regarded only where other qualifications are practically equal.

32. An Assistant Engineer, appointed to the engineer establishment on or before the 15th May 1912, is, subject to the provisions laid down below, eligible for promotion to the rank of Executive Engineer on entering his ninth year of service, but he is regarded for all purposes, except in respect of the rules relating to travelling allowance, as continuing to belong to the class of Assistant Engineer until he enters his eleventh year of service. An Assistant Engineer appointed to the Engineer Establishment after the 15th May 1912 is, subject to the same provisions, eligible for promotion to the rank of Executive Engineer on entering his eleventh year of service, except in the circumstances provided for in paragraph 92.

Provided that length of service does not give an officer any claim to change the position which he occupied on the seniority list when the time-scale of promotion was introduced, and also that it does not entitle an officer, whose promotion has been retarded, to advancement to the rank of Executive Engineer before an officer who, though of less service, is senior to him on the list.

No Assistant Engineer will be promoted to the rank of Executive Engineer unless he is considered to be fully qualified to hold charge of a division, and, subject to this condition, an officer will be promoted in his turn on completion of the prescribed period of service.

(ii) *Promotion to and in the rank of Chief Engineer.*

33. Promotions to and in the rank of Chief Engineer in the Presidency of Madras or Bombay or Bengal are made by the Government of the Presidency. Promotions to and in that rank in the other provinces are made by the Government of India. A local Government may, however, appoint an officer temporarily to hold charge of the current duties of a Chief Engineer during a joining time vacancy.

34. The number of permanent Chief Engineers will be fixed by the Government of India with the sanction of the Secretary of State, for each province or branch according to its requirements. The distribution of the total number, (excluding the Chief Engineers in Madras and Bombay) between the two classes will be equal, an excess of one falling in the second class. The salaries of all Chief Engineers are personal and irrespective of the posts held by them.

(iii) Promotion to and in the rank of Superintending Engineer.

35. The power to make promotions to and in the rank of Superintending Engineer in all provinces is vested in the local Governments. The Government of India, however, reserve the right to make inter-provincial transfers among officers serving in provinces, other than Madras, Bombay and Bengal, in order either to make timely arrangements for filling a prospective vacancy in the rank of Chief Engineer, or to relieve a block in promotion to and in the rank of Superintending Engineer in any province.

36. The number of permanent Superintending Engineers will be fixed by the Government of India, with the sanction of the Secretary of State, for each province or branch according to its requirements. The distribution of this number among the three classes will be equal; for a fraction of one-third, one being added to the 2nd class; and for a fraction of two-thirds, one each to the 2nd and 3rd classes.

(b) UPPER SUBORDINATE ESTABLISHMENT.

37. Permanent promotions of upper subordinates are made by the local Governments concerned, or by officers to whom power may have been delegated by them. In those provinces in which the upper subordinate establishment is divided into classes and grades temporary promotions may also be given to them from grade to grade, under Article 117(b) of the Civil Service Regulations.

38. The honorary rank of Assistant Engineer will be conferred on selected civil upper subordinates under the following rules:—

- (i) The proportion of civil upper subordinates on whom the distinction of the honorary rank of Assistant Engineer is conferred may be 6 *per cent.* of their total number on each list, with an addition of one for any fraction. The distinctions will be conferred by local Governments.
- (ii) Selections for the honorary distinction must be confined to the class of Sub-Engineers.
- (iii) The subordinates who receive the honorary distinction as above will be borne as substantive on the list of upper subordinates, and in italics on the list of engineers with the words "Honorary rank" in the column of remarks. The distinction being purely honorary, and given solely with the view of improving the social status of the recipients, their pay will be that of their rank as upper subordinates. But they may exercise the option between travelling allowances of upper subordinates and those of Assistant Engineers. They must exercise the option at the time they receive the distinction once for all, but if they elect the allowances of Assistant Engineers they may, if they choose, revert to those of upper subordinates while serving in a Presidency town.
- (iv) The honorary distinction need not necessarily be accompanied by any change of duty.

(c) LOWER SUBORDINATE, OFFICE AND PETTY ESTABLISHMENTS.

39. The promotions of lower subordinates and of office and petty establishments will be made by local Governments, or by officers exercising powers in regard to these establishments under paragraphs 25 and 26.

III.—Annual reports.

(a) ENGINEER ESTABLISHMENT.

40. In order to ensure that promotions shall be made with the utmost fairness to officers on the one hand and with due regard to the interests of the public service on the other hand, it is essential that close and continuous attention should be paid to the work, character and capacity of all officers. A continuous record should, therefore, be maintained of the services of all officers belonging to the engineer establishment in the Public Works Department. The record should be written up annually in a concise and descriptive manner, indicating clearly and with sufficient completeness the manner in which an officer has performed his duties during the year under report, his qualifications, ability, and anything else that may be of help to the authority with whom the power of making promotions rests in forming an opinion of the usefulness and capacity of the officer. In particular, each report should contain a definite expression of opinion as to whether or not an officer is considered to be fit for advancement to the next higher rank.

A duplicate of each annual report recorded on Superintending Engineers, serving in provinces other than the Madras, Bombay and Bengal Presidencies, should be forwarded to the Government of India, Public Works Department, for record as soon as possible after the 31st December of the year to which it relates.

Extracts from documents in which an officer has been praised or censured should be filed with his permanent register. This register should, when an officer is permanently transferred, be forwarded, after being brought up to date, to the local Government of the province to which he is posted. When an officer is temporarily transferred to another province, his name remaining on his own list for promotion, the local Government to which he is transferred should forward a duplicate of the reports recorded on him to the local Government of the province to which he is permanently attached.

41. The communication to officers of the Public Works Department, excluding Royal Engineers who are liable to recall to military duty, of unfavourable remarks that may be made in regard to them in the annual reports or on other occasions should be regulated according to the principles detailed below. Royal Engineers will, in respect of this matter, be dealt with under the King's Regulations.

Annual reports.

(a) When a report is built up on the individual opinions as noted of different departmental superiors in gradation, it is only the

opinion as accepted by the highest authority which need be considered from the point of view of communication ;

- (b) as a general rule an officer should never be kept in total ignorance for any length of time of the fact that his superiors, after sufficient experience of his work, are dissatisfied with him ; in cases where a warning might eradicate or help to eradicate a particular fault, the advantages of prompt communication are obvious ; where criticism is to be withheld the final authority to consider the report should record instructions, with reasons, according to the nature of the defect discussed, as to the period for which communication is to be kept back ;
- (c) only those defects need be pointed out which can be remedied ;
- (d) the reporting officer should specifically state whether the defects reported have been already brought, in any other connection, to the notice of the officer concerned ;
- (e) remarks in cases in which the local Government or head of a department or other officer suspends judgment should not be communicated ;
- (f) great attention should be paid to the manner and method of communication in order to ensure that the advice given and the warning or censure administered, whether orally or in writing, shall, having regard to the temperament of the officer concerned, be most beneficial to him.

Special reports.

Special reports may take any of the following forms :—

- (i) Reports of particular incidents or acts, which, if disciplinary action is taken, require either regular proceedings or definite censure after the defence of the officer concerned has been taken ;
- (ii) reports in reply to inquiries whether an officer who has not been well reported on in the past has improved and is fit for promotion ; or
- (iii) reports in answer to requests for opinions as to the fitness of an officer for a particular appointment, etc.

No special instructions are necessary in respect of the first class. Remarks contained in reports of the other classes should not be communicated unless the reports disclose facts or allegations which, in the opinion of the local Government, should be conveyed to the officer concerned.

(b) SUBORDINATE ESTABLISHMENTS.

42. Personal Registers or annual reports in any form which may be prescribed by the local Government, showing a continuous record of service,

should be maintained by Executive Engineers for every upper and lower subordinate (civil and military) on the permanent establishment ; commendations as well as censures should be entered therein. This procedure may, at the discretion of local Governments, be also adopted for temporary subordinates.

E.—PUNISHMENTS, RESIGNATIONS, REMOVALS, DISMISSALS AND DEATHS.

I.—Treatment of serious cases of misconduct.

(a) ENGINEER ESTABLISHMENT.

43. Serious cases of misconduct or neglect of duty on the part of civil officers of the Engineer establishment, which would render them liable to removal from the department, must be reported to the Government of India. Less important cases may be disposed of under the orders of the local Government. Cases of misconduct on the part of Military Commissioned Officers involving only departmental offences may be similarly disposed of by the local Government.

(b) UPPER SUBORDINATE ESTABLISHMENT.

44. Serious cases of misconduct or neglect of duty on the part of civil upper subordinates of the permanent establishment above the rank of Overseer must be reported to the local Government. Less important cases may be disposed of by the Executive, Superintending or Chief Engineer, as circumstances require.

II.—Punishments.

45. The promotion of persons of all classes may be stopped, or their reduction to a lower grade may be ordered, as a punishment for misconduct or neglect of duty, at the discretion of the authority competent to make such promotions.

46. For minor offences, Executive Engineers may fine artificers, workmen, office clerks on the temporary establishment and menial servants, the offender having the option of being dismissed in preference to submitting to the fine ; the arrears of authorised pay due to a discharged servant should be paid before dismissal.

47. For offences in general, the punishment of permanent members of the clerical and ministerial establishments, who are employed exclusively on clerical work, may take one or other of the following forms, as the nature of the offence may be considered to warrant, *viz.*, official reprimand, extra hours of work, postponement of increment of pay, stoppage of promotion, reduction

of existing pay, entry of the necessary reference to recorded censures in the Service Book, suspension, and, in the last resort, dismissal from the service of Government. The reduction of pay of a member of the clerical or ministerial establishment for such a period as a month only would be considered a contravention of this rule.

III.—Suspension.

48. Any person whose conduct is undergoing investigation on a serious charge should be placed under suspension until his case has been decided by competent authority, *i.e.*, the authority competent to dismiss him.

IV.—Resignations.

49. Except with the sanction of the Government of India, no person shall be allowed to resign his situation, or be transferred from the province or branch in which he is serving, while his conduct is under investigation. In forwarding to superior authority any application to resign departmental employment or for transfer, it should be stated whether anything has occurred to affect the character of the applicant.

V.—Dismissals.

50. Where no special rule is laid down, the authority by which a person was appointed, and no inferior authority, is competent to dismiss him, to remove him from the department, or to accept his resignation.

51. In every case in which it is possible to do so, the specific grounds upon which it is proposed to dismiss any person should be reduced to writing and furnished to him, and the answer, defence or explanation of the person taken, and the final decision recorded in writing.

52. When any officer or upper subordinate of the permanent establishment is reported to be incompetent or disqualified from any cause for his public duties, the Chief or Superintending Engineer must take measures to satisfy himself of the facts of the case, and, if necessary, will report to the local Government, giving a specific statement of the facts on which his opinion is founded. Opportunity must be afforded to the person affected to offer an explanation, and this, or a statement to the effect that having been called upon for an explanation he has failed to give one, must be reported to the local Government, which will deal with the case in such manner as it may deem suitable. When removal from the department of the person so reported on appears to the local Government to be necessary, and it has not the power of enforcing it, the case must be submitted in a complete form to the Government of India.

53. Lower Subordinates not in the Army may be dismissed by officers who are authorised to make appointments in that establishment. But when a Sub-Overseer or Sub-Surveyor, who has passed out of the Thomason College, Rurki, is dismissed, the fact should at once be communicated to the Principal of the college. The report should include the cause of dismissal.

54. The following general principles should be observed with regard to dismissals of public servants :—

1. It should be remembered that a distinction exists between the removal or discharge, and the dismissal, of a public servant. Removal from office for such a cause as unfitness for the duties of the office need not usually entail any further consequences. It ought not to bar re-appointment to another office for the duties of which the person may be suited, and it should not be accompanied by any subsidiary orders which would operate as such a bar or otherwise prejudice the person in question. Removal should be the penalty in all cases where it is not thought necessary to bar future re-employment under Government.
2. In cases of dismissal, on the other hand, the effect of the order should be to preclude the dismissed officer from being re-employed. As a precaution against the inadvertent re-employment of men who may have been dismissed, officers should ascertain whether an applicant for a post has been in Government service before, and should refer to his previous employer if the circumstances connected with his discharge are not clear. The applicant should be required to produce a copy of his character book or other record of service, and a person who succeeds in obtaining employment by the concealment of his antecedents would obviously merit dismissal on the true facts being discovered. The sanction of the local Government should always be required to the re-employment of persons dismissed.
3. The dismissal of public servants should be notified in the *Gazette* only in the following cases, viz., (1) when it is necessary to notify the public of the removal from service of an officer, whether because his appointment was previously gazetted or from any other cause, and (2) when it is specially desired to exclude from re-employment in the service of Government a public servant who has been dismissed for a heinous offence, such as fraud or falsification of accounts.
4. The reasons for the dismissal of a public officer should not be stated in the notification regarding his dismissal even in cases in which a conviction has been obtained in a Criminal Court. It will be sufficient to announce in the case of any person, whose dismissal is notified in accordance with the principle laid down in clause 3, that the Government has dispensed with his services, except in those cases in which the cause of dismissal constitutes a disqualification under the terms of the law regulating the tenure of a particular appointment, and it is for this reason necessary to couple with the announcement of the dismissal a statement of the grounds upon which it has been ordered.
5. It is left to local Governments to make such arrangements as they think necessary for securing that officers serving under them are informed what Government servants, other than those whose dismissals have been gazetted, have been dismissed.

VI.—Deaths.

55. In the event of the death of any officer or subordinate of the department, if there is no one at hand entitled to administer his estate, the senior member of the department on the spot will at once take measures to ensure the safety of all property the deceased may have possessed, excepting only the personal necessities of his family (if any), and will take an inventory of the same, forwarding a certified copy through his immediate superior to the Head of the Department, with an estimate of the value of the property. A police guard should (when there is any risk of misappropriation) be applied for and put over the effects immediately after the death, until there is time to take an inventory. The local Government under which the deceased was serving will communicate with his relatives or friends, if none such were present on the spot.

56. Casualties of any persons holding appointments in the department must be reported immediately, through the regular channel, to the authority by which the appointment was made. Reports of all deaths of European officers, whether borne on the permanent or temporary establishment, must be made in Civil Account Code Form 40-B.

57. When European officers and subordinates are killed or severely wounded by fanatics or others or meet with sudden or violent death in any very exceptional circumstances, particulars connected with the occurrence should be telegraphed to the Government of India to enable early information to be given to the relatives and friends of those killed or injured.

F.—DUTIES OF OFFICERS OF THE PUBLIC WORKS DEPARTMENT.

I.—Chief Engineer.

58. The Chief Engineer is the administrative and professional head of the department, or, in cases where there are two or more Chief Engineers, of a branch of the department, in the presidency or province in which he serves, and is responsible to Government for the efficient working of the department or branch thereof. He is usually also Secretary for Public Works to the local Government and is the responsible professional adviser of Government in all matters relating to Public Works, or to the branch of which he is in charge.

59. It will be the duty of the Chief Engineer to recommend to the local Government removals, transfers, and postings of Superintending or Executive Engineers within his province, or his special branch of the department, as well as the transfers of Assistant Engineers and members of the subordinate establishments from one circle of superintendence to another.

60. The Chief Engineer will exercise a concurrent control, with the Audit Officer, over the duties of the officers of the department in connection with the maintenance of the accounts and will give all legitimate support to the Audit Officer in enforcing strict attention to the regulations concerning the disbursement of money, the custody of stores and the submission of

accounts. He will have no authority over the Audit Officer in regard to audit matters, but will have a claim on him for assistance and advice in matters relating to accounts and finance. At the same time the Chief Engineer will be bound to arrange that the Audit Officer is kept fully cognizant of all proceedings and proposals, to enable the latter to fulfil his functions.

61. The Chief Engineer will prepare, annually, the portion of the budget estimates relating to the works under his control, and, as soon as possible after the close of each year, a report of the progress made during that period on the public works under his charge, giving a brief but clear account of the operations of the department. The general supervision and control of the assessment of revenue from irrigation and navigation works within the limits of his charge will also rest with the Chief Engineer, who will frame the necessary estimates and watch carefully the progress of the realizations during the course of the year.

62. It will be the duty of the Chief Engineer to see that the budget allotments of the year are fully expended, in so far as is consistent with general economy and the prevention of large expenditure in the last months of the year for the sole purpose of avoiding lapses. He will be responsible for ensuring that any money which is not likely to be needed during the year is promptly surrendered, so as to allow of its appropriation for other purposes by the proper authority.

63. In provinces where Military Works are under the administration of the Public Works Department, questions relating to military details will be referred by the Chief Engineer to the General Officers Commanding Divisions or Brigades. A Chief Engineer may correspond direct with the heads of departments on all matters relating to details of buildings or works appertaining to those departments.

II.—Superintending Engineer.

64. The administrative unit of the department is the circle, in charge of a Superintending Engineer, who is responsible to the Chief Engineer for the administration and general professional control of public works in charge of officers of the department within his circle.

65. It will be the duty of the Superintending Engineer to inspect the state of the various works within his circle, and to satisfy himself that the system of management prevailing is efficient and economical, that the different articles in stock are duly verified according to the rules laid down, and that there is no accumulation of stock in any division beyond its requirements. He is also responsible that no delay is allowed to occur in the submission of Completion Reports.

66. The Superintending Engineer is required to ascertain and report on the efficiency of the subordinate, office, and petty establishments, and to see that the staff employed in each division is actually necessary and adequate for its management. He will also examine the condition of surveying and mathematical instruments at the head-quarters of divisions. He will forward, for the information of the Chief Engineer, reports of his inspections of divisional

offices detailing therein the results of his examination of initial accounts, accounts of stock, tools and plant and stock manufacture, registers of works and other divisional books, mode of preparation of estimates, contract agreements, contractors' accounts, system of recording plans and papers, and office work generally.

67. Although the Audit Officer is required to make inspections of the account offices of disbursing officers, this will not relieve the Superintending Engineer from the responsibility for the maintenance of the authorized system of account throughout his circle. The Audit Officer and Superintending Engineer should assist one another in rendering the management of the accounts of the department as perfect as possible. The Superintending Engineer should also examine the books of Executive Engineers and their subordinates, and see that matters relating to the primary accounts are attended to personally by the divisional and sub-divisional officers and that the accounts fairly represent the progress of each work. It will also be his duty to examine the registers of works, so as to keep a vigilant watch over the rates of work, and, when he considers it necessary, he may require an Executive Engineer to report to him monthly or at longer intervals, on a Works Slip, the total expenditure to date under each sub-head of a work, in contrast with the sanctioned estimate. It will thus be seen that it rests with the Superintending Engineer to investigate excesses over sub-heads with the view of deciding whether or not a revised estimate will be required for the work. When a revised estimate is required it will also devolve on the Superintending Engineer to see that it is submitted in due time to the sanctioning authority. See paragraphs 82 and 288.

68. Superintending Engineers are empowered to transfer and post Assistant Engineers and members of the subordinate establishment within their circles. In the case of office and petty establishments borne on divisional scales it should be seen that these scales are not exceeded without proper authority. It will also be their duty to recommend removals and transfers of Executive Engineers, Assistant Engineers, and subordinates from their own circles.

69. The supervision and control of the assessment of revenue from irrigation and navigation works within his circle will rest with the Superintending Engineer.

70. A Superintending Engineer is authorized to correspond direct with any of the local authorities, civil or military, within his circle. He will address General Officers Commanding Divisions or Brigades through their Staff Officers, and all other officers direct.

III.—Superintendent of Works.

71. For any particular work or series of works, too large to form a single executive charge, but requiring the entire energies of an engineer for their efficient supervision, a Superintendent of Works (with Executive Engineers under him) may be appointed, who may, subject to competent sanction, receive a local allowance in addition to his pay. A Superintendent of Works will exercise the powers laid down for Superintending Engineers.

IV.—Executive Engineer.

72. The executive unit of the department is the division, in charge of an Executive Engineer, who is responsible to the Superintending Engineer for the execution and management of all works within his division. The number of permanent divisions is fixed by the Government of India with the sanction of the Secretary of State for each province or branch according to its requirements, but Provincial Governments have full powers to create additional temporary divisions at their discretion.

73. An Executive Engineer can receive positive orders only from his own departmental superiors, the head of the Administration, or other civil officers duly authorized, except in the case of works considered urgent by an Officer Commanding a station, who can, in the circumstances explained in Army Regulations, India, Volume II, paragraph 169, issue an order to the Executive Engineer for the execution of the work.

74. Executive Engineers are responsible that proper measures are taken to preserve all the buildings and works in their divisions, and to prevent encroachment on Government lands in their charge. They should keep accurate plans of all cantonment or other Government lands, take care that their subordinates make themselves acquainted with the boundaries and see that they are respected.

75. Every Executive Engineer is required to report immediately to the Superintending Engineer any important accident or unusual occurrence connected with his division and to state how he has acted in consequence—see also paragraph 271.

76. Executive Engineers may transfer upper or lower subordinates (other than sub-divisional officers) from one station to another within their respective divisions without reference to superior authority. The transfers will be reported in the ordinary course to the Superintending Engineer.

77. Executive Engineers are strictly prohibited from commencing the construction of any work or expending public funds, without the sanction of competent authority; also from making or permitting any, except trifling, deviations from any sanctioned design in the course of execution except under specific authority, or in case of emergency, when the change should be forthwith reported to the Superintending Engineer.

78. Immediately on a work being finished, it will be the duty of the Executive Engineer to close the accounts of it and to prepare the Completion Report if required by the rules in paragraph 292.

79. Executive Engineers will take the necessary steps for obtaining cash for the works under their control, and will keep their accounts and submit them punctually to the audit office under the rules for the time being in force. In their arrangements for account-keeping they will exercise a thorough and efficient control and check over their divisional accountants. They will also, before submitting the monthly accounts, carefully examine the books, returns and papers from which the same are compiled.

80. The Executive Engineer is responsible for the correctness, in all respects, of the original records of cash and stores, receipts and expenditure and

for seeing that complete vouchers are obtained. The divisional accountant is responsible to the Executive Engineer for the correct compilation of the accounts of the division from the data supplied to him. The Executive Engineer is responsible that his accounts are regularly posted from day to day and that the accountant carries out his duties regularly and punctually. The relative position of a divisional accountant to the Executive Engineer in respect of accounts is analogous to that of a sub-divisional officer to an Executive Engineer in respect of works, and the responsibilities of the latter for the work of the divisional accountant are similar to those which attach to him in respect of the execution of works in the charge of other subordinates.

81. The Executive Engineer is responsible for the detailed assessment of the revenue to be obtained from irrigation and navigation works within his division, and will maintain such records and accounts for the purpose as may be prescribed.

82. The Executive Engineer is held primarily responsible for affording information in cases of probability of excess of actual over estimated cost of work, and is expected not to allow any delay to occur in reporting to the Superintending Engineer any such probability. Immediately on its becoming apparent that, whether from excess of certain rates or from departure from a design or any other cause, the estimated cost of a work is likely to be exceeded, the Executive Engineer is bound to report the fact forthwith to the Superintending Engineer describing the nature and cause of the probable excess and asking for orders. This report should be made on the Works Slip Form. Executive Engineers must also submit the Works Slip, with such explanation as will enable the Superintending Engineer to pass orders on the case, on the occurrence, or the probability of the occurrence, of any irregularity in the rate or cost of a sub-head. All important liabilities not brought to account should also be noted on the Works Slip.

NOTE.—It will not be necessary for the Executive Engineer to submit the Works Slip in cases in which he can pass finally excesses over estimates under paragraph 464 (b).

83. The Executive Engineer is responsible that the surveying and mathematical instruments in his division are properly cared for, and will report on their condition to the Superintending Engineer at the end of each working season. Any injury to the instruments due to neglect or carelessness should be made good at the expense of the officer or subordinate responsible for the damage.

84. It will be the duty of the Executive Engineer to furnish Treasury and Sub-Treasury officers after due inspection with the certificate prescribed in Article 603 of the Civil Account Code, Volume I, as to the security of strong rooms used or proposed to be used for the storage of coin.

85. The Executive Engineer will be required to inspect at least once a year and to report on and suggest measures for the protection of any public monument or building of architectural or historical interest, whether public or private property, which appears likely to fall into decay, and he will be held responsible for any neglect or destruction which he has failed to report. In the case of private property it will be for the local Government to decide what steps, if any, are to be taken to obviate further neglect or destruction.

86. The Executive Engineer, in addition to his other duties, will consider himself to be *ex-officio* the professional adviser of all departments of the Administration within the limits of his charge. He will transact business of this sort with the chief military or civil authorities within his division, and it will be incumbent on him to see that no undue formalities are allowed to interfere with the performance of those duties which are essential or pressing.

87. Executive Engineers may, where the services of an officer of the Military Works Services are not available, be called upon by General Officers Commanding Divisions or Brigades to be members of committees appointed to select sites and determine general boundaries of cantonments.

88. At stations where there are no Ordnance workshops, repairs to ambulance wagons and tongas will be carried out either by the Military Works Services or by the Public Works Department.

89. Executive Engineers will address Officers Commanding Divisions, Brigades or Stations through their Staff Officers.

V.—Sub-divisional Officer.

90. The division is divided into sub-divisions in charge of sub-divisional officers, who may be Executive Engineers, Assistant Engineers, upper subordinates, or, in cases where no qualified officers of these classes are available, lower subordinates or zilladars, and who are responsible to the Executive Engineer in charge of the division for the management and execution of works within their sub-divisions. No sub-division can be constituted in the first instance without the sanction of the local Government.

G.—SCALES OF PAY IN THE PUBLIC WORKS DEPARTMENT.

I.—Engineer Establishment.

91. The following is the scale of pay and organization of classes for ((i) officers of the Imperial Engineer establishment (excluding Royal Engineers) and (ii) officers of the Provincial Engineer establishment.

Departmental Rank.	PAY PER MENSEM.	
	Imperial service.	Provincial service.
	Rs.	Rs.
Chief Engineer—		
1st class	2,750	2,750
2nd class	2,500	2,500
Superintending Engineer—		
1st class	2,000	1,600
2nd class	1,750	1,400
3rd class	1,500	1,200

Departmental Rank.	PAY PER MENSEM.	
	Imperial service.	Provincial service.
	Rs.	Rs.
Executive Engineer—		
20th year of service and following years	1,250	850
19th "	1,200	815
18th "	1,150	780
17th "	1,100	745
16th "	1,050	710
15th "	1,000	675
14th "	950	640
13th "	900	605
12th "	850	570
11th "	800	535
Assistant Engineer—		
10th year of service	750	475
9th "	700	450
8th "	660	425
7th "	620	400
6th "	580	375
5th "	540	350
4th "	500	325
3rd "	460	300
2nd "	420	275
1st "	380	250

NOTE 1.—A special increment of Rs. 50 may be granted by the local Government to a deserving Executive Engineer of the Provincial Engineer establishment who, after completion of five years' service on the maximum pay of Rs. 850, is not promoted to administrative rank.

NOTE 2.—Officers of the Engineer Establishment who joined the department on or before the 15th May 1912 obtain the rank of Executive Engineer after 8 years of service, if reported qualified, *vide* paragraph 32.

92. The scale given in paragraph 91 does not apply in its entirety to such officers as may be appointed to the Imperial Engineer establishment by the Secretary of State at an age above 24 years in consideration of a period of service passed since the 4th August, 1914, in the Navy or Army or in any other employment recognized by the Secretary of State as equivalent to naval or military employment for this purpose. In their case officers whose actual age was 27, 26, or 25 years on the 1st July of the year in which they offered themselves for appointment will be credited with three, two or one year's service, respectively, and they will start on Rs. 500, Rs. 460 or Rs. 420 a month, respectively. The years of service so credited will count for purposes of pay, promotion and seniority but not for leave and pension.

93. The annual increments in the Executive and Assistant Engineer classes will be given for approved service only; but after the first increment has been admitted by the local Government under which the officer is serving subsequent increments may be drawn in each class on the date on which they are due, and may be admitted in audit without sanction of higher authority, provided that the local Government concerned has not issued an order withholding the increment in any particular case. In the case of both Imperial and Provincial engineers all time spent on leave with allowances, on foreign service and on deputation on special duty, will count as service—

for increments on the time-scale in the absence of orders in any particular case to the contrary. In regard to the date on which increments become due the rules in the Civil Service Regulations, Articles 151 and 160E, will apply. Except in the cases mentioned in paragraph 92 relative seniority is determined by the date or order of appointment, and not by the amount of pay drawn under the operation of the rules.

94. No officer in the executive class may draw more than the lowest pay of the class, *viz.*, Rs. 800 a month in the case of the Imperial service, or Rs. 535 a month in the case of the Provincial service, except as a purely temporary arrangement, unless he holds a divisional charge, or a charge which in the opinion of the local Government is of equal importance. An officer of the assistant class placed in charge of a division will draw, in addition to his substantive pay, the ordinary officiating allowance admissible under Article 120, Civil Service Regulations, subject to a maximum of Rs. 800 in the case of the Imperial service, and of Rs. 535 in the case of the Provincial service; but the period during which an Assistant officiates in the executive class will not count as service for increments in that class.

II.—Subordinate Establishments.

95. The scales of pay of Subordinate Establishments are regulated by the local Governments concerned, subject to such limits as may from time to time be laid down by the Government of India or the Secretary of State.

H.—ALLOWANCES, ADVANCES AND COMPENSATION

I.—Allowances.

(a) LOCAL ALLOWANCES.

96. Rules relating to local allowances which are attached to certain appointments, or are granted in consideration of exceptional local circumstances, are laid down in the local manuals of the local Governments or Audit Officers concerned.

97. No officer holding the position of Superintendent of Works shall draw any local allowance as such, which would have the effect of raising his emoluments above those of a Superintending Engineer, 3rd class.

(b) SUB-DIVISIONAL ALLOWANCES.

98. An upper or lower subordinate placed in charge of a sub-division, or a Zilladar placed in charge of a canal revenue sub-division may, with the sanction of the Superintending Engineer, be granted an allowance of Rs. 30 a month. To qualify for the allowance the subordinate must have definite charge, directly under the Executive Engineer, of a duly authorised sub-division, but the charge of more than one sub-division does not entitle him to an allowance of more than Rs. 30 a month. This allowance is not permissible to those members of the subordinate establishments who are in receipt of a local allowance under the note to Article 124(b), Civil

Service Regulations, or who are serving in a class in the pay of which sub-divisional allowance is included.

(c) TRAVELLING ALLOWANCES.

99. When it is necessary to bring labourers and artificers from a distance they may be allowed wages for the number of days occupied in the journey to and from the site of the work, provided they join the work with proper despatch. At the discretion of the Executive Engineer *bonâ fide* travelling expenses may also be allowed to them. The above charges must be borne by the estimate of the work.

(d) TRANSIT ALLOWANCES AND ALLOWANCES DURING JOINING TIME TO AN OFFICER WHO HAS NO SUBSTANTIVE APPOINTMENT.

100. A civil officer of the department, who has no substantive appointment, is not entitled to any allowance during joining time; but if such an officer is transferred from one appointment to another under the same local Government, the local Government may allow him to draw during transit the amount he is entitled to in the new or old appointment, whichever is less. When, however, such an officer is posted to a circle by competent authority to supplement the regular permanent establishment, the Superintending Engineer of the circle may allow him to draw transit pay and travelling allowance when transferred by him within the circle. If the officer is transferred from one Administration to another, the Administration to which he is transferred may allow the officer to draw similar allowances during joining time.

NOTE 1.—The intention of this rule is that temporary employes are not *ordinarily* entitled to transit pay and travelling allowance. When, however, temporary employes are engaged for general duties to supplement the permanent establishment and not for particular works, it is within the competence of the authority who would be competent to transfer them, if permanently employed, to transfer them according to the necessities of the public service in the same manner as the ordinary permanent staff, and to grant transit pay in such cases. When the transfer has been so ordered and transit pay granted by the authority referred to, this order should be held to carry with it the grant of the usual travelling allowance under the Civil Service Regulations, subject always to the approval of the controlling officer.

NOTE 2.—The orders contained in this paragraph give special powers not conferred by the general orders contained in Article 188 of the Civil Service Regulations.

(e) PRESIDENCY AND HOUSE RENT ALLOWANCES.

101. Officers serving in the Presidency towns of Calcutta and Bombay and in Rangoon draw, if personally eligible, a house rent allowance at the rates and subject to the conditions laid down in the Calcutta, Bombay and Rangoon house allowance schemes. The Presidency or Presidency house rent allowances, which were in force in Calcutta, Bombay and Madras prior to the introduction of the schemes referred to above, are still admissible in certain cases, (*vide* Rule VI of the schemes in respect of Calcutta and Bombay), and the rules on the subject are laid down in the local manuals of the local Governments or Audit Officers concerned.

(f) ALLOWANCES TO OFFICERS SERVING WITH AN ARMY IN THE FIELD.

102. Extra allowances will be granted to civil officers and subordinates of the department when serving with an Army in the field on the following scale :—

Superior officers.	25 per cent.	} of their pay from date of leaving their station to take the field, to date of withdrawal of troops.
Upper Subordinates and men of same rank	35 "	
Lower Subordinates and men of same rank	50 "	

These allowances will supersede all departmental local allowances, but will not affect travelling allowances which will be granted at the ordinary rates.

II.—Advances.*

(a) ADVANCES OF PAY AND TRAVELLING ALLOWANCE.

103. A Superintending or Executive Engineer may grant an advance up to a limit of one month's pay, *plus* travelling allowance, to any officer in his department, including himself, under orders of transfer. The advance of pay should be recovered from the salary of the officer in three equal monthly instalments, beginning with the month in which a full month's pay is drawn after the transfer. The advance of travelling allowance should be recovered in full on submission of the officer's travelling allowance bill.

104(i). In cases of emergency, Superintending Engineers, when proceeding on tour over two or more divisions and to a considerable distance from head-quarters, may sanction advances, to subordinates accompanying them, of amounts sufficient to cover their travelling allowances for a month, subject to adjustment upon their return to head-quarters.

(ii) In special cases of long and expensive tours, local Governments may, in accordance with Article 137(a), Volume I of the Civil Account Code, sanction similar advances to gazetted officers, subject to adjustment by the officers receiving them on completion of their tours.

(iii) Officers may sanction small advances of travelling allowances to subordinates serving under them when considered necessary in the interests of the public service. Such advances should in no case be in excess of the amount probably admissible.

(iv) When necessary, Sanitary Engineers may grant advances to Assistant Sanitary Engineers to cover their railway expenses when proceeding on inspection duty beyond the limits of the district where their head-quarters are situated, adjustment being effected on their return to head-quarters.

(b) ADVANCES IN SPECIAL CIRCUMSTANCES.

105. A local Government may sanction an advance of one month's pay in very special circumstances, *e.g.*, if an officer's camp is burnt down; such an advance is ordinarily to be recovered in three equal monthly in-

* The orders contained in paragraphs 103, 104, and 105 give greater powers than those conferred by the general orders contained in Article 137 of the Civil Account Code, Volume I.

stalments. Superintending Engineers may grant to Overseers an advance for the purchase of a tent on the first occasion of their requiring one; such an advance should be limited to a reasonable amount, and should be recovered in twelve equal monthly deductions from salary commencing three months after the date of the advance.

(c) ADVANCES TO PERSONS PROCEEDING TO PASTEUR INSTITUTES.

106. The rules regulating the grant of advances and other concessions to Government servants and to indigent persons unconnected with the public service to enable them to proceed to the Pasteur Institute at Kasauli for anti-rabic treatment are contained in Appendix CC of the Civil Account Code, Volume I. Similar rules framed by the local Governments in respect of the Institutes at Conoor, Shillong and Rangoon will be found in the manuals of the local Audit Officers concerned.

III.—Compensation for loss of property.

107. No public officer is entitled to compensation for loss of property caused by an accident of any kind, merely because such accident may have happened to him while he was employed in the service of the State. In certain cases, however, local Governments are authorized at their discretion to relax the provisions of this rule, subject to the restrictions laid down in Government of India, Finance Department, Resolution No. 334-E. B., dated 9th March 1918, *vide* Book of Financial Powers.

I.—LEAVE.

I.—General.

108. Leave may be granted to civil and military members of the Public Works Department subject to the rules contained in the Civil Service Regulations and Army Regulations, India.

109. All applications for leave must be made to or through the departmental superiors of the applicant; in the case of subordinates, for whom service books are maintained, they should be accompanied by a certificate from the officer who keeps the applicant's service book that the leave is admissible under the rules in force. But this certificate is not necessary when a military subordinate applies for leave under the rules of the Army Department.

II.—Language leave.*

110. Engineer officers not appointed from any civil engineering college in India who are required, under the rules of the department, to pass obligatory examinations in the vernacular languages, may be granted leave in India, at such time as is convenient, for three months for preparing themselves for such examinations, without loss of salary or service. This leave may be taken in instalments by officers preparing themselves for one or more

* The orders contained in paragraphs 110, 111 and 112 give greater powers than are conferred by the general orders contained in Chapter XII, Section IV of the Civil Service Regulations.

examinations, but the period of three months represents the maximum aggregate amount of leave which may be allowed for the purpose. An officer, who has already passed an examination in a language by the lower standard, is not entitled to any leave under this paragraph for preparing himself for examination in the same language by the higher standard.

111. The grant of leave under paragraph 110 will not affect any privilege leave to which the officers may be entitled under the rules; it can only be taken in India and may be granted in continuation of any other leave, and *vice versa*, except privilege leave, which latter may, however, be taken in continuation of the examination leave. As this leave is granted for a specific purpose, *viz.*, to enable officers to prepare themselves for examination, they should, after completing the examination, return to duty at once if not proceeding on any other leave, and not wait until the expiry of the full period of examination leave granted. An officer whether on examination leave or not must, after completing the examination, rejoin within the joining time ordinarily admissible, but excluding the time allowed for preparation.

112. An officer on leave to study the native languages may draw house-rent and other local allowances subject to the same restrictions as in the case of privilege leave—See Article 267 of the Civil Service Regulations.

III.—Leave admissible to Temporary Engineers.

113. Leave, otherwise than what is admissible under the regulations to temporary servants generally, may be granted by the local Government to temporary engineers appointed in India, on such terms and with such allowances as may be thought fit, but the leave and leave allowances so granted must not exceed those admissible under the Civil Service Regulations to engineer officers of the Provincial Service. It must, however, be clearly understood that any indulgence thus granted is a matter of grace and cannot be claimed as a right.

NOTE.—The orders contained in this paragraph give greater powers than are conferred by the general orders contained in the note to Article 201 of the Civil Service Regulations.

IV.—Rules for officers departing on or arriving from long leave overseas.

114. All members of the department proceeding on long leave beyond the sea should, before quitting India, report to the local Government of the province in which they are employed the date of embarkation, and also on return from such leave the date of debarkation.

115. All officers of the engineer and the upper subordinate establishments should report their intention to return from long leave, at least a month before sailing, to the local Government to which they are attached, stating at the same time the probable date of their arrival and the port at which they intend to disembark. On arriving at the port of debarkation, they should report themselves personally to the Secretary in the Public Works Department of Bengal, Madras, Bombay or Burma, as the case may be, and ask for orders. Officers returning *via* Karachi should apply at the office of the Executive Engineer, Karachi Canals, for orders.

116. Officers who have so reported their probable arrival may, unless they receive orders to the contrary at the port of debarkation, proceed to the headquarters of the local Government to which they were attached before taking leave.

117. The local Government under which the officer is serving should, if it is desired to stop his proceeding to headquarters, send orders to the authority mentioned in paragraph 115 at the port at which the officer is expected to arrive.

J.—EXAMINATIONS.

I.—Professional examination of Assistant Engineers.

118. Assistant Engineers, other than those promoted from the upper subordinate establishment, are required to pass a professional examination under the rules which are from time to time laid down by the various local Governments and are, in regard to this examination also, subject to the conditions regarding the withholding of increments and the grant of arrears of increments so withheld as laid down in paragraph 121. Due regard should be paid by local Governments to the instructions contained in paragraph 119 when framing their rules for this examination.

119. The examination will be such as to show that the officer is acquainted with the processes for preparing materials, and with the modes of construction in use in India; that he has a good knowledge of the resources of the districts in which he has been employed as to materials and of the best mode of applying them, and that he understands the management of work-people; also that he has made himself acquainted with the rules of, and is conversant with the forms of account in use in the department. No theoretical point, such as would in practice be met by a resort to ordinary books of reference, should be introduced.

II.—Vernacular examination of Assistant Engineers.

120. As a rule all officers, whether Civil or Military, on first joining the department, will be required to qualify in the vernacular under the rules laid down by the local Government, which is empowered to relax this rule in the case of officers appointed to the department in ranks higher than that of Assistant Engineer.

121. The vernacular language examinations of officers in the Public Works Department are regulated by the rules which are from time to time laid down by the various local Governments, subject to the condition that a period must be specified within which an officer must pass the examination in order to qualify for further increments. In the event of an officer failing to pass the examination within the period specified his increments should be withheld and arrears of increment so withheld should not, on his passing the examination, be granted to him except in special cases when his failure to pass has been due to circumstances beyond his own control. Failure to pass the examination within the prescribed period will not, however, affect the amount of an officer's salary when he has subsequently

passed the examination, and he will then be entitled to the rate of pay corresponding to the length of his service. When a local Government has, as above provided, extended the period within which an officer is required to pass a compulsory examination, it may also sanction the payment to him of the reward ordinarily admissible on passing within the prescribed time. No alteration in the scale of rewards or other conditions prescribed by the Government of India for the vernacular language examinations may be made without the sanction of that Government.

122. Officers appointed from the Thomason College will be subject to the same rules as regards passing by the Lower Standard in the vernacular prescribed by the local Government as other officers of the engineer establishment. They will not be allowed to take language leave, but will be entitled to the reward admissible for passing by the Lower Standard.

123. Neither apprentice engineers nor qualified students of the Thomason College should be allowed to present themselves for language examinations before permanent appointment to the department as members of the engineer establishment. Their whole time should be devoted to works.

124. Upper subordinates promoted to the Provincial Engineer Service are not required to pass the prescribed examinations in the vernacular.

III.—Vernacular Examination of Upper Subordinates.

125. Upper subordinates, other than natives of India, whether civil or military, may be examined for the Lower or Higher Standard in the vernacular under the same rules as members of the engineer establishment and on passing may draw the rewards laid down in the manual of the Audit Officer concerned.

IV.—Vernacular Examination of Covenanted Temporary Engineers.

126. Covenanted temporary engineers appointed by the Secretary of State are eligible for all rewards for passing in the vernaculars on the scale laid down for permanent engineers and subject to the same rules, but they will not be permitted to take language leave.

K.—EMPLOYMENT ON LOCAL FUND WORKS.

127. Members of the department may be employed on Local Fund Works at the discretion of the local Government under the rules given in the following paragraphs.

128. Superintending Engineers may be required to exercise, in addition to their ordinary duties, supervision over Local Fund expenditure in communication with the civil officers under such orders and rules as local Governments may lay down.

129. Members of the department employed in an executive capacity upon Local Fund Works may be divided into three classes, viz.:—

- 1st.—Those detached for the sole purpose of superintending Local Fund Works, and placed under the orders of the local civil authorities or Local Boards and paid entirely from Local Funds.

2nd.—Those employed wholly on Local Fund Works which are constructed under the administration of the Chief Engineer and according to the rules of the department.

3rd.—Those employed partly on Imperial or Provincial, and partly on Local Fund Works.

130. Subject to the condition in paragraph 131 members of the engineer or upper subordinate establishment may, at their own option and subject to the sanction of the local Government, be permanently transferred to the first of these classes. Such persons will be treated as supernumeraries.

131. Any officer or upper subordinate permanently transferred can return to the department in his former grade only at the discretion of the local Government, but he may be brought back to the regular establishment of the department by the order of the local Government whenever his services may be required in the same or any higher grade it may think suitable, subject to the usual conditions regarding examinations and the fixed proportions of the grades, if any.

132. The rules in paragraphs 130 and 131 apply to the case of officers and upper subordinates permanently transferred for employment on Local Fund Works, but there will be no objection, under the same general restrictions, to their temporary deputation for such employment, the officers being retained on the Public Works list and the entire charges borne by the Local Funds.

133. Persons of the 2nd class mentioned in paragraph 129, viz., those employed on Local Fund Works which are carried out under the orders of the Chief Engineer, will be subject to the rules of the department. Officers and upper subordinates may be thus employed on Local Fund Works at the pleasure of the local Government.

134. Members of the engineer and upper or lower subordinate establishments of the department may, at the discretion of the local Government, be employed on Local Fund Works in addition to their regular duties, when such employment is not detrimental to the public service.

135. No officer or subordinate on an Imperial or Provincial establishment may receive any additional emoluments on account of the performance of any duties in connection with Local Fund Works, except as provided in Article 72 of the Civil Service Regulations, read with Article 71(b).

L.—INTER-PROVINCIAL AND INTER-DEPARTMENTAL TRANSFERS.

I.—General.

136. Before the transfer of any officer or upper subordinate of the Department from one province, or from one branch, to another, is carried out, a confidential report of his character and qualifications should invariably be forwarded to the authority by whom the transfer is ordered, for transmission to the province or branch to which he is under transfer. It should always be distinctly stated in the report whether the promotion of the officer would have been recommended had he not been transferred.

II.—Inter-provincial transfers.

137. Transfers of members of the engineer and upper subordinate establishments from one local Government to another will be made by exchange with the mutual consent of the transferring Governments, except on special occasions, when the Government of India may see fit to order transfers ; all such transfers from one province to another will be reported to, and in the case of members of the engineer establishment notified by, the Government of India.

III.—Inter-departmental transfers.

138. The following rules are laid down relating to the transfer of the services of a Government officer from one Government office or department to another :—

I. It is the duty of a Government officer, who wishes to have his services transferred to a different Government office or department, to obtain the consent of the authority which makes appointments to his existing post before taking up the new employment. If he takes up the new employment without such consent, he commits a breach of discipline and is liable to be punished, in the last resource, by dismissal from his former post and consequent loss of pensionable service. Resignation of his former appointment will not, it should be noted, protect him from this penalty.

II. In granting or withholding consent to the acceptance by a subordinate of other Government employment, the head of an office or department must consider whether the transfer will be consistent with the interests of the public service. Permission should not be refused, however, without strong reason, which should be recorded in writing.

III. The head of an office or department should not employ, either temporarily or permanently, an officer whom he knows, or has reason to believe, to belong to another establishment without the previous consent of the head of the office or department in which he is employed. In the rare cases in which, for reasons which appear satisfactory to the new employer, an officer cannot obtain the required consent before taking up the new appointment, the employment may be made conditional on consent being obtained at the earliest opportunity.

The foregoing instructions apply equally to officers on leave whether with or without allowances. All leave allowances must *ipso facto* cease on taking up new employment other than work of a purely casual nature. See also Article 200, Civil Service Regulations.

M.—EMPLOYMENT OF TEMPORARY AND WORK-CHARGED ESTABLISHMENTS.

I.—Temporary Establishment.

139. In order to meet the demand for extra supervision which may arise from time to time, as well as to insure that the Public Works establishments

shall be capable of contraction as well as of expansion as the expenditure on works diminishes or increases, the permanent establishments may be supplemented by temporary establishments to such extent as may be necessary, and varying in strength from time to time according to the nature of the work to be done. The powers of local Governments to sanction such temporary establishment are governed by the orders contained in the "Book of Financial Powers."

NOTE.—All persons so engaged must be required to sign the declaration indicated in paragraph 140. Petty establishments and establishments whose pay is charged to works under paragraph 142 are exempted from submitting temporary service declarations.

140. Persons engaged locally will be on the footing of monthly servants, and they must be clearly informed in writing that their employment carries with it absolutely no claim to pension, or to any absentee allowances beyond those conditionally given to temporary employés under paragraph 113 of this Code and Articles 201 (Note), 242, 336 (Rule 1) and 339 (Rule 2) of the Civil Service Regulations; and they must be required to sign a declaration that this is clearly understood by them. If they are engaged for a special work, their engagement lasts only for the period during which the work lasts. If dismissed, otherwise than for serious misconduct before the completion of the work, they will be entitled to a month's notice or a month's pay in lieu of notice; but otherwise, with or without notice, their engagement terminates when the work ends. If they desire to resign their appointments they will be required to give a month's notice of their intention to do so or forfeit a month's pay in lieu of such notice. The terms of engagement should be clearly explained to men employed in the circumstances mentioned above.

II.—Work-charged establishment.

141. On receiving orders, or being authorised by any competent person to commence any work, the Executive Engineer may entertain the necessary temporary work establishment, within the amount sanctioned and subject to any general rules that the local Government may see fit to lay down, provided that the salary of no person so employed exceeds Rs. 100 a month, beyond which limit the sanction of the Superintending Engineer is necessary.

142. There is no restriction as to the classes of establishment whose pay may be charged to works, but the following conditions must be fulfilled before the pay can be so charged :—

- (1) The persons must be employed for the subordinate supervision or accounting for stores and labour.
- (2) They must be paid by the day or month, their employment ceasing with the cessation of the work.
- (3) In the case of works executed by contract the cost must be shown as a separate sub-head of the estimate.
- (4) The rate of pay must in no case be more than Rs. 250 *per mensem*.
- (5) The pay of draftsmen and clerks, other than "store" and "muster" clerks actually employed at the site of works, is not to be charged to works as "works establishment."

In the case of works executed by departmental agency the salaries of the establishment whose pay is charged to works will be included in the rates for the various descriptions of work.

143. Any other additional establishments required must be applied for through the Superintending Engineer, and duly sanctioned under the rules laid down in paragraphs 139 and 140, before being entertained.

N.—POLICE AND OTHER GUARDS.

144. When marching or in camp on public duty, officers are allowed a guard for the protection of public property. Such guards are supplied without charge by the Police Department, and application for them should be made to the Superintendent of Police by the officer requiring them, unless he be an Assistant Engineer or subordinate, when the application should be made by the Executive Engineer. Such guards will not, however, be supplied unless the officer travelling is in charge of Government money or valuable Government property, or unless the country is disturbed.

145. In all cases where, through the inability of the Police Department to supply a guard from the regular Police Force, special guards have to be entertained, the sanction of the local Government will be necessary. Officers may, however, in urgent cases, entertain the guard in anticipation of sanction, reporting their action at once to higher authority. The services of such extra guards should be dispensed with directly they are no longer required.

O.—MEDICAL ESTABLISHMENT.

I.—General.

146. The Subordinate Medical service is divided into two branches: one for military and the other for civil employment including military Sub-Assistant Surgeons lent to the Civil Department. The requirements of the department will, as a rule, be met from the latter branch, which is a local one in each province; but on occasions when the services of a civil Sub-Assistant Surgeon or a military Sub-Assistant Surgeon in civil employment cannot be made available, a military Sub-Assistant Surgeon may be obtained by application to the Director General, Indian Medical Service.

147. Sub-Assistant Surgeons will be allowed as part of the Public Works establishment, and furnished with medicines at the public expense wherever any large body of workmen is collected together. Sanction to their appointment must be obtained under the usual rules regarding increases of establishment, and application for the services of individuals to fill sanctioned appointments will be made through Superintending Engineers to the Director General, Indian Medical Service, in the case of military Sub-Assistant Surgeons, and to the Surgeon General with the Government of Madras or Bombay, or to the Inspector-General of Civil Hospitals of the province concerned, in the case of civil Sub-Assistant Surgeons.

II.—Pay and Allowances of Medical Establishment.

148. A military Assistant Surgeon or Sub-Assistant Surgeon employed in the department is entitled to the military rate of pay of his class and to free quarters or compensation under the rules laid down in Army Regulations, India, Volume XII. If employed in a distinct charge, he will also be entitled to a staff allowance of Rs. 30 per mensem, which will be forfeited during illness or leave exceeding thirty days.

149. Except in Burma, where the conditions are special and where special rates of pay are allowed, it is left to local Governments to fix the scale of pay to be allowed to civil Sub-Assistant Surgeons in each province, within the limits detailed below :—

	Rs. Per mensem.
Senior grade, 1st class	100
Senior grade, 2nd class	80
1st grade, over 15 years' service	65
2nd grade, from 11 to 15 years' service	55
3rd grade, from 6 to 10 years' service	45
4th grade, from 1 to 5 years' service	30

150. In addition to pay, special allowances will be granted to Sub-Assistant Surgeons, whether civil or military, for independent or other charges of more than ordinary importance, or when local circumstances, such as reputed unhealthiness or dearness of provisions, afford just grounds for increasing the emoluments. Local Governments will decide to what charges and appointments special allowances shall be attached, and the amount in each case. Special personal allowances may also, on the recommendation of the Surgeon General or the Inspector General of Civil Hospitals of the Province, and in Rajputana and Central India, Baluchistan and the North-West Frontier Province of the Administrative Medical Officer, be granted for exceptionally good service. All Sub-Assistant Surgeons who are Government servants employed in sanctioned appointments, whether under Government, Local Boards or Municipalities, may be granted, by the authorities paying their salaries, free quarters or house-rent in lieu. The grant of house-rent is, however, conditional on the Sub-Assistant Surgeon concerned providing himself with quarters within a convenient distance of his duties, or of the hospital or dispensary in which he may be employed. The quarters thus rented should be approved by the authority under whom the Sub-Assistant Surgeon is serving. In places where free quarters are not provided, and where suitable quarters within a convenient distance are not obtainable, the local Government or local body concerned, as the case may be, should have the necessary quarters constructed.

III.—Transfer of Medical Subordinates.

151. On the transfer of a military medical subordinate from military or other civil employment for duty in the Public Works Department, the following documents should be forwarded for custody to the officer under whom he is to be employed until the subordinate is transferred elsewhere :—

- (1) Privilege leave statement.
- (2) Last-pay certificate.

- (3) Extract from orders of transfer.
- (4) Transfer confidential report.
- (5) Transfer return of documents.

All other personal documents of these subordinates are kept in the office of the Director General, Indian Medical Service.

IV.—Furlough, retirement and resignations of Medical Subordinates.

152. Applications for furlough, to retire or to resign the service, as well as casualty reports and invaliding papers, should be forwarded to the Director General, Indian Medical Service.

V.—Removal of Medical Subordinates.

153. Whenever it is thought desirable to remove a Sub-Assistant Surgeon, whether civil or military, from the Public Works Department, the reasons for so doing should be reported confidentially to the Director General, Indian Medical Service, who will take such further action as may be considered necessary in accordance with the rules regulating the procedure to be observed in such cases.

P.—MISCELLANEOUS RULES.

I.—Personal.

154. All officers of the Public Works Department are liable to serve in any part of India unless it is otherwise expressly stated in their agreements.

155. Persons employed in the department shall have no personal pecuniary interest, directly or indirectly, in the construction of any public work, or in the manufacture, supply or sale of building materials. They are further subject to the rules laid down in "The Government Servants' Conduct Rules".

156. Every member of the department, whether civil or military, must consider that his salary or pay, for the time being, or as defined in any agreement, is his sole legal remuneration; and that the receipt of commission, or any consideration, directly or indirectly, on account of any business or transaction in which he may be concerned on behalf of Government, is prohibited. Every officer of Government is bound to report to his departmental superior any infringement of this rule which may come to his knowledge. See also paragraph 135.

NOTE 1.—An exception is, however, allowed in cases of arbitration as follows:—

- (1) An officer shall not act as Arbitrator in any case without the sanction of his immediate superior or unless he be directed so to act by a court having authority to appoint an Arbitrator.
- (2) No public officer shall act as an Arbitrator in any case which is likely to come before him in any shape in virtue of any judicial or executive office which he may be holding.
- (3) If an officer act as Arbitrator at the private request of disputants, he shall accept no fees except as provided in Article 74, Civil Service Regulations.
- (4) If he act by appointment of a court of law, he may accept such fees as the court may fix.

NOTE 2.—There is also no objection to an officer of the department competing for any prize offered by a Municipality for preparing for it any designs or estimates, and to his receiving the award if he competes successfully.

NOTE 3.—An officer of the department, called upon by a court to act as a Commissioner to give reliable information on certain technical points of engineering, may comply with the request unless debarred by the operation of clause (2) of Note 1 above. If he accepts the commission, he may retain such fees as are fixed by the court.

II.—Publication of rules and notices.

157. Drafts of rules, regulations and notifications having the force of law and affecting the outside public should, before issue under any Act, or in cases in which the previous approval or sanction of the Governor General in Council is necessary, before submission to the Government of India, be published with a view to ascertaining whether any valid objections can be taken thereto. A similar course should be adopted in the case of rules or notifications affecting the outside public intended to be issued not under any Act or Regulation but as executive orders.

When drafts of any rules, regulations or notifications of the foregoing classes are submitted for the sanction of the Governor General in Council, it should invariably be stated whether they have been published and the result of publication described. If they have not been published, the reasons for non-publication should be fully explained.

III.—Anonymous communications.

158. No anonymous communication regarding the conduct of any Government officer shall be acted upon without the permission of the local Government, excepting so far as to endeavour to remove any apparently well-founded causes of complaint which do not affect the character of individuals. With the above exception, every complaint by or against any person in the department must be received and enquired into by his superior officer.

IV.—Procedure in regard to law suits.

159. When any officer or subordinate in the department is personally sued in any Civil Court, by parties claiming from him wages or money arising out of transactions in which he is concerned only in his official capacity, and *bonâ fide* on behalf of Government, it will be necessary that he defend the suit by pleading that Government should be made the defendant as the party really interested. But when the suit is for damages in respect of an alleged wrongful act of a Government officer, the party aggrieved may, as a general rule, bring the suit against such officer, and it would be no defence for the officer sued to contend that Government ought to be the defendant. The plaintiff may legally contend that he has a right to look to the party by whose act he has been aggrieved, whether he could or could not have sued that party's principal. The distinction is between suits on contracts and suits for wrongs. In cases of the latter kind, it will remain with Government to determine whether it would be just and proper that the defence should be carried on at the expense of Government. This course should ordinarily be adopted only in cases where there is no reasonable doubt

of the innocence of the accused. When, on the other hand, there is *prima facie* evidence that he has acted improperly, he should be left to conduct his own defence, the question of Government contributing towards the cost of the defence being subsequently considered. Whatever be the nature of the case, failure to defend the suit, or to reply to the plaint in person or by counsel as the case may require, will render the officer or subordinate personally responsible.

160. An officer, receiving a subpoena to produce official documents in a Court of Law, should, provided the documents be specified, produce them to the Court unless they are unpublished official records relating to any affairs of State, when he must refer to the officer at the head of his department.

V.—Security Deposits.

161. Cashiers, whether appointed permanently or temporarily, must furnish security, the amount being regulated according to circumstances and to local custom in each case, under the sanction of the Chief Engineer. Store-keepers, sub-store-keepers and lower subordinates, also head clerks of Superintending Engineers' offices, and other members of the clerical, petty, plantation and revenue establishments, entrusted with the custody of cash or stores may, subject to any general or special orders of the local Government on the subject, be required to furnish security at the option of the Superintending Engineer of the circle, who will determine whether the amount shall be paid in a lump sum or by deduction from salary.

VI.—Stationery and Forms.

162. Stationery is supplied to public offices by the Controller of Printing, Stationery and Stamps at Calcutta, and the Superintendents of Stationery at Bombay and Madras. Officers, other than those to whom power has been delegated under paragraphs 463 (g) and 468 (d), are prohibited from obtaining elsewhere articles which can be procured from the Stationery Offices except under orders of the local Government in each case. Officers will indent on the nearest Stationery Office for their supplies.

163. Indents for forms of accounts and returns will be submitted annually by Chief, Superintending and Executive Engineers direct to the Contractors for Printing Government of India Stock Forms for compliance. The forms will be despatched to indenting officers direct.

164. Indents for Public Works forms should be despatched to the Contractors for Printing Government of India Stock Forms so as to reach them not later than December, the despatch of the forms beginning in January and continuing till May. The practice of sending indents at irregular intervals should be avoided as far as possible, as it entails additional expense in packing and carriage.

165. Miscellaneous forms used in the Department may be obtained from local presses, if they can thus be had cheaper than from Calcutta, but expenditure in such cases is only to be incurred under the previous sanction of Superintending Engineers.

166. All officers entrusted with a supply of stationery and forms for their official use will take proper precautions to keep them in the custody of a responsible and trustworthy person and to maintain a record of the receipts, issues and balances. Stock should be verified annually and the certificate of verification recorded in the register of stationery over the signature of a gazetted or other responsible officer.

167. Standard forms of the department cannot be altered without the previous sanction of the Government of India, or in the case of account forms, of the Comptroller and Auditor General, who should, however, obtain the concurrence of the Government of India to any important changes or modifications. Local forms should not be introduced by any officer without the permission of the local Government.

168. Forms of deeds and other documents ordinarily required by the department will be settled by the Law Officers of the Government, and furnished through the Chief Engineer to whom all applications on such matters should be addressed.

VII.—Destruction of official records.

169. Superintending Engineers are competent to sanction the destruction of such records in Executive Engineers' offices or those of their subordinates as may be considered undoubtedly useless, but in ordering the destruction of such records great care should be exercised that it is confined to such as are valueless. A list of such records as properly appertain to the accounts of the department should be forwarded to the Audit Officer for approval before their destruction is ordered by the Superintending Engineer. But the following should on no account be destroyed :—

Records connected with expenditure which is within the statute of limitation.

Records connected with expenditure on works not completed, although beyond the period of limitation.

Records of experiments and observations.

Records connected with claims to service and personal matters connected with persons in the service.

Cash-books of Executive Engineers and other disbursing officers.

Counterfoils of cheques issued may be destroyed after five complete account years. Measurement books must be carefully preserved for ten years after the date of the completion of works the measurements of any part of which are recorded therein.

VIII.—Recording of Plans and Drawings.

170. An Executive Engineer must keep on record in his office the following plans, or such of them as are required in his division :—

Copies of all standard plans of buildings.

Complete plans, sections and elevations of every building under his charge, whether military or civil, as actually constructed, any departures from sanctioned design being carefully noted. The boundaries of the ground attached to any buildings should be distinctly shown.

Plans of roads under his charge showing the quarries whence metal is obtained.

Detailed drawings including foundations, where practicable, of all bridges and other works in the division as actually constructed, any departures from sanctioned design being carefully noted. The boundaries of the ground attached to any buildings should be distinctly shown.

IX.—General rules of office procedure.

171. No officer should correspond direct with an authority superior to the officer under whom he is immediately serving, or with the local Government or the Government of India, out of the regular course, except in a case of extreme emergency, in which case he must send copies of his communications to his immediate superior.

172. Letters containing proposals concerning other departments should, so far as is needful, be accompanied by references to the opinion of the officer concerned (in the case of a building, of the officer occupying it) and of the head of the department on the spot.

X.—Periodical returns.

173. With regard to periodical returns not prescribed by the Government of India, officers to whom such returns are submitted should institute, at convenient intervals of time, an examination into the necessity for each return, with a view to the discontinuance of any that may be found to be no longer necessary.

Chapter II.—Works.

A.—CLASSIFICATION OF THE OPERATIONS OF THE PUBLIC WORKS DEPARTMENT.

174. The operations of the department are divided primarily into two classes—"Original Works" and "Repairs" or "Maintenance."

175. (I) Original works include all new construction, whether of entirely new works or of additions and alterations to existing works, excepting as hereinafter provided; also all repairs to newly purchased or previously abandoned buildings required for bringing them into use.

(II) When a portion of an existing structure is to be dismantled and replaced, if the cost of such replacement represents a genuine increase in the permanent value of the property as an asset, the work should be classed as "original work" the cost (which should be estimated if not known) of the portion replaced being credited to the estimate for "original work" and debited to "repairs." In all other cases the whole cost of the new work should be charged to "repairs."

176. The capital value of any portion of a building which is abandoned or dismantled without replacement should be written off the total capital value of the building.

177. The class, "Repairs" or "Maintenance," includes all operations, except the foregoing, required to maintain in proper condition buildings and works in ordinary use.

B.—ADMINISTRATIVE APPROVAL AND TECHNICAL SANCTION.

178. For every work proposed to be carried out, except petty works and repairs as described in paragraphs 188 and 190 III, and repairs for which a lump sum provision has been sanctioned by the Superintending Engineer under paragraph 233, a properly detailed estimate must be prepared for the sanction of competent authority; this sanction is known as the technical sanction to the estimate. Except where definite provision is made in this Code to the contrary, such sanction can only be accorded by Government in the Public Works Department, or where power has been delegated to them, by officers of that Department. Sanction accorded to the construction of a work by any other department of Government is to be regarded merely as an administrative approval of the work, as defined in the following paragraph, and the fact that such approval has been accorded in no way dispenses with the necessity for a further technical sanction, which must be obtained before the construction of the work is commenced.

179. For every work (excluding repairs and petty works) initiated by, or connected with, the requirements of another department, it is necessary to obtain the concurrence of the department concerned to the proposals before technical sanction to the work is accorded in the Public Works Department.

The formal acceptance by the department concerned is termed "administrative approval" of the work, and is, in effect, an order to the Public Works Department to execute certain specified works at a stated sum to meet the administrative needs of the department requiring the work. Such approval should not, however, be accorded until the professional authorities have intimated that the proposals are structurally sound and that the preliminary estimate is sufficiently correct for the purpose. A similar procedure should be followed in the case of works required to meet the administrative needs of the Public Works Department, both the administrative approval and the technical sanction being accorded, in such cases, in the Public Works Department.

NOTE.—The words approval and sanction respectively, when used in respect of estimates for works, bear, throughout this Code, the meanings indicated in this and the foregoing paragraph.

180. An application for administrative approval should be submitted to the authority competent to accord it, accompanied by a preliminary report, by an approximate estimate and by such preliminary plans, information as to the site and other details as may be necessary fully to elucidate the proposals and the reasons therefor. The approximate estimate and preliminary plans should be obtained from the Public Works Department. If, however, the work is not likely to cost more than Rs. 5,000, detailed plans and estimates may be prepared in the first instance and submitted to the authority competent to accord administrative approval, being returned thereafter to the officer of the Public Works Department competent to accord technical sanction.

181. This procedure will also apply to modifications of the proposals originally approved, if likely to necessitate the eventual submission of a revised estimate, to material deviations from the original proposals, even though the cost of the same may possibly be covered by savings on other items, and to cases where the detailed estimates, when prepared, exceed the amount administratively approved by more than 10 per cent. In these cases, as also in cases in which it becomes apparent, during the execution of the work, that the amount administratively approved will be exceeded by more than 10 per cent., owing to increase of rates or other causes, the revised administrative approval of competent authority must be obtained to the increased expenditure without delay, and in the case of modifications during construction, without awaiting the preparation of a detailed supplementary or revised estimate. In the case, however, of civil works, the cost of which is wholly imperial and to which the administrative approval of the Secretary of State, or the Government of India, or any of the officers mentioned in paragraphs 431(1) C and 432 (III) has been accorded, this 10 per cent. excess is not admissible and if it is found that the amount of the detailed estimate is more than the amount administratively approved, revised administrative approval must be applied for and obtained before the work is put in hand.

NOTE.—The rule in this paragraph does not interfere with the powers of local Governments and other authorities to pass excesses incurred during construction up to 5 per cent. over the amount technically sanctioned, under paragraphs 445, 459 (b) and 464 (b), even though, in the case of Imperial Civil Works administratively approved by the Secretary of State, the Government of India, or any of the officers mentioned in paragraphs 431 (1) C and 432 (III) the amount approved is exceeded, and though, in the case of other works, the amount approved is exceeded by more than 10 per cent.

182. In the case of works required not for a particular department but in the interests of the general public, *e.g.*, communications, irrigation works, and miscellaneous improvements (but excluding those ecclesiastical works, to which the administrative approval of the Government of India in the Education Department is required under rule), it is left to local Governments to lay down such rules as may be necessary to ensure the submission and scrutiny of preliminary designs and estimates before a detailed estimate is prepared for the purpose of technical sanction.

183. The powers of local Governments and other authorities to accord administrative approval to works are stated in paragraphs 431 and 432.

C.—REQUISITIONS BY CIVIL OFFICERS.

I.—General.

184. Applications for new buildings, and for additions or alterations to existing buildings required for the use of any department, should be made by the officer of the department concerned, in communication with the Executive Engineer, *vide* also paragraphs 178 *et seq.*

185. The local head of a civil department may call upon the Executive Engineer to report on any proposals for additions or alterations to the buildings in his use and to state roughly the probable cost; but Executive Engineers cannot be required, except by their departmental superiors, to prepare the detailed drawings and estimates, required for the purpose of technical sanction, of projects which they consider likely to cost a sum greater than that which can be administratively approved by the local head of the department concerned, or those, however small their probable cost, in the necessity for which they do not concur.

186. The Executive Engineer must in each case exercise his judgment on the demand made, giving all proper weight to the opinions of the officers of the departments concerned; but it is his duty to oppose any application of the funds at his disposal to works of the real necessity for which he is not satisfied; and in every case in which he thinks that he cannot recommend the execution of a work called for by a duly constituted authority, he should explain his objections to the officer concerned, and, if he fails to convince him, should refer the matter for the orders of the Superintending Engineer. At the same time he is responsible that such references are not made unnecessarily.

187. The actual execution of works, asked for by civil officers, must in every case be dependent on the necessary funds being available.

II.—Procedure in regard to original petty works costing less than Rs. 200.

188. The following procedure will be adopted in the case of new petty works or additions required by civil authorities, the cost of which is not likely to exceed Rs. 200 :—

I.—The requisition will be made by the officer, for whose convenience the work is required, in P. W. D. Form No. 8A.

II.—The Executive Engineer, or an assistant or subordinate empowered by him to act in such cases, will record on the requisition his opinion as to what work should be done, and give on the face of the requisition a rough estimate of the probable cost.

III.—The acceptance by the responsible civil officer of the estimate as sanctioned by the Executive Engineer will be sufficient authority for the execution of the work.

IV.—In case of the civil officer not being satisfied with the report of the deputed subordinate of the department, he should refer to the Executive Engineer.

III.—Procedure in regard to original works costing more than Rs. 200.

189. If the work be likely to cost more than Rs. 200 the following procedure must be adopted :—

I.—The work must be applied for or reported necessary by the local head of the department concerned, who will apply for administrative approval to the authority who is competent to accord such approval. The application should be accompanied by such sketch plans, description and explanation of the necessity for the work as may be necessary.

II.—After administrative approval has been accorded by competent authority a detailed design and estimate, with a proper report and specification, must be prepared under the orders of the Executive Engineer and countersigned by him in token of approval.

III.—The detailed plans and estimates will then be sent to the local head of the department who applied for the execution of the work, for countersignature. The Executive Engineer will then sanction the estimate if it be within his powers of technical sanction, or, in the alternative, will submit it for technical sanction to the Superintending Engineer who will, should it exceed his powers of technical sanction, forward it to the local Government.

IV.—Procedure in regard to repairs.

190. The procedure to be followed in the case of repairs is as follows :—

I.—The requisition will be made by the civil officer concerned in P. W. D. Form No. 8A.

II.—On receiving the requisition, the Executive Engineer will first satisfy himself as to the propriety of the work, and that there is sufficient provision in the budget grant under the proper sub-head of 'Repairs.'

III.—The Executive Engineer may then order the immediate execution of the work, without the preparation of a detailed estimate, provided that the cost is not likely to exceed Rs. 200.

IV.—Should the budget grant under the particular sub-head be insufficient to meet the outlay, reference must be made to the Superintending Engineer.

V.—When the approximate estimate exceeds Rs. 200, a detailed estimate must be framed and sanctioned by the authority competent to accord technical sanction.

V.—Limitation of sanction.

191. Nothing in these rules is to be construed into a permission to officers to carry out in portions any group of works or alterations or to make purchases of which the cost in the aggregate would exceed what they are empowered to sanction under the rules.

D.—PREPARATION OF PROJECTS.

I—General.

192. The papers to be submitted with the project for a work will consist of a report, a specification and a detailed statement of measurements, quantities and rates, with an abstract showing the total estimated cost of each item. These documents together form what is called "the estimate" in the sense of this Code. In the case of a project consisting of several works, the report may be a single document for all the works and likewise the specification; but details of measurements and abstracts may conveniently be prepared for each work, supplemented by a general abstract bringing the whole together. In the case of estimates for 'Repairs' or 'Maintenance,' only the specification and the detailed statement of measurements and quantities with the abstracts will ordinarily be required. The report should state in clear terms the object to be gained by the execution of the work estimated for, and explain any peculiarities which require elucidation, including where necessary the reasons for the adoption of the estimated project or design in preference to others.

193. To facilitate the preparation of estimates, a schedule of rates of each kind of work commonly executed should be kept up in each division, and the rates entered in the estimate should generally agree with the schedule rates, but where from any cause these are not considered sufficient, or in excess, a detailed statement must be given in the report showing the manner in which the rate used in the estimate is arrived at.

194. The abstract of the estimate will show the total cost, in rupees only, of each kind of work, the only exception to this rule being the case of miscellaneous petty works which may be entered in the abstract without measurements, the estimated cost being alone given.

195. The abstract of the estimate may, under instructions of the Superintending Engineer, be framed to show merely the quantity and cost of each completed item of artificer's work, *e.g.*, brickwork, or it may be framed to show the cost of labour and materials separately. The adoption of either form of abstract should be determined with reference to the mode in which it is pro-

posed to carry on the work. If it is proposed to contract for the completed item of artificer's work, such as masonry, etc., then the first mentioned form of abstract will suffice; if it is intended to purchase or procure material and to employ labour for construction separately, then the second form of abstract will admit of a closer, easier and earlier check on the outlay and it will therefore be preferable.

196. In addition to the usual charge of 5 *per cent.* for unforeseen contingencies, all incidental expenditure which can be foreseen, such as compensation for or cost of land, sheds for workmen and stores, should be separately provided for in the estimate. The provision for contingencies may not be diverted to any new work or repair which is not provided for in the estimate, and of which the cost exceeds Rs. 2,500 or such smaller sum as may be fixed by the local Government, see paragraph 464 (*d*), without the sanction of the Superintending Engineer.

197. The rules regulating the inclusion in estimates of the approximate cost of establishment and tools and plant will be found, in respect of irrigation projects, in paragraph 215 below, and, in respect of other works, in the Public Works Account Code.

198. Estimates for works on which it is intended to use prison labour will, as in the case of free labour, provide for the full market value of the work to be done, but a note of the reduction, if any, to be effected thereby should be made at the foot of the abstract of the estimate.

199. In framing estimates to be met from Imperial Ordinary Funds it will be necessary, whenever it has been arranged to obtain stock or tools and plant for a work from another department, to ascertain from that department the value of such materials and, if the rules require the transfer to be effected free of charge, to deduct this value at the foot from the total of the estimate.

II.—Original Works.

(a) MILITARY WORKS.

200. The following rules will regulate the design and construction of fortifications under the administration of the Public Works Departments of local Governments which are designed for occupation by regular troops or which may, in certain circumstances, be garrisoned by them, and of which the cost in consequence is debitable to the Military Works estimates :—

- (i) No new works or alterations or additions to existing works should be executed until the project has been examined and passed by the Director General of Military Works Services. For this purpose the project, duly countersigned by the responsible civil or political authority concerned, shall be forwarded to the General Officer Commanding the Division in which the fortification is situated, for submission to the authority competent to sanction the execution of the work.

- (ii) Royal Engineer Officers alone are to be entrusted with the supervision and execution of works of this nature. Cases in which it is not possible to comply fully with this rule should be referred to the Government of India for orders.

201. The following procedure should be observed when a local Government considers that it is necessary to design or construct defensive works, for occupation by armed forces which in times of peace are under the orders of the civil or political authorities :—

- (i) The opinion of the General Officer Commanding the Division or Independent Brigade, in whose area the work is to be situated, should first be obtained as to whether the work in question should be classed as a work of defence under Army Regulations, India, Volume II, paragraph 335.
- (ii) In the event of the General Officer Commanding not considering that the work in question should be classified as a work of defence, then no further military opinion is necessary and the work may be executed by the agency usually employed by the local Government.
- (iii) In the event of the General Officer Commanding considering that the work contemplated should be classed as a work of defence, then—
 - (a) The said General Officer Commanding should be consulted in regard to the conditions which should determine the siting and general design of the work, after which the designs and estimates should be prepared by an officer of the Royal Engineers under the orders of the local Government, and should be submitted to the General Officer Commanding for his remarks. The local Government should then transmit the design and estimates, together with the remarks of the General Officer Commanding thereon, to the Director General of Military Works, who, after examining the projects, will forward them to the Government of India for disposal.
 - (b) When authorised, the work should be carried out under the superintendence of an officer of the Royal Engineers. If necessary, application should be made to the Government of India for the services of a Royal Engineer officer for the purpose.

202. All military buildings must be constructed according to the standard designs fixed by the Government of India, when such have been published ; and the sanction of that Government should be obtained when any deviation from the standard is considered desirable.

203. As regards regimental buildings for which no standard plans have been published, the approval of the Government of India to the proposed design must be obtained before the commencement of the work, even though its estimated cost is within the powers of sanction of the local Government concerned.

204. All projects connected with the choice of permanent stations for troops, or for providing permanent accommodation for a larger force than

is at present quartered at a station, or for the provision of any military buildings which are not comprised in the general regimental or departmental standard schemes of accommodation require the sanction of the Government of India.

(b) CIVIL BUILDINGS.

205. The site of every building should, if possible, be definitely settled before the detailed designs and estimates are prepared.

206. In all cases local authorities must be consulted as to the convenience of the site. In the case of works or buildings which are intended to be erected in the neighbourhood of any fort or cantonment the matter should, in the first instance, be referred to the local Military Works officer for an expression of his opinion from a military point of view, and then submitted to the Government of India in the Army Department for concurrence, and when such concurrence has been obtained, no deviation is permissible without previous reference to that department.

207. Rules regarding Zones of Defensive Works will be found in Army Regulations, India, Volume II, Appendix XX. Special attention is drawn to the restrictions on the construction of buildings, alteration of ground level and collection of materials in such zones : and to the prohibition of the transfer of State land in zones without the sanction of the Government of India.

208. Powder magazines, and all buildings which, from their height or exposed situation, are likely to be struck by lightning, should be provided with lightning conductors, as directed in the Code of Instructions for the guidance of Public Works officers on the subject. All conductors and their connections with the earth should be inspected and tested periodically, under the rules laid down in that Code, by Public Works Department officers, a report of each such inspection being submitted to the Superintending Engineer.

(c) ROADS.

209. Projects for roads when submitted to the Government of India for sanction should be accompanied by the following documents, viz. :—

- (i) Report, including a brief note on the proposed gradients.
- (ii) Abstract estimate of cost.
- (iii) Index map.
- (iv) Plans of important works only.

The documents numbered (i) to (iii) above should be either duplicates or copies as they are required for purposes of record by the Government of India, and will not be returned with the orders on the project. Detailed estimates and sections are not required with such projects when being dealt with by the Government of India and need not be submitted.

210. Estimates for new lines of road should include the cost of all dwelling and inspection houses intended to be built along it for the accommodation of subordinates and others.

211. It must be regarded as a fundamental rule that, without the previous sanction of the Government of India, no main artery of communication,

such as a trunk road, may be abandoned or allowed to fall out of repair. As military considerations of the highest importance may be involved in any change in through communication, all proposals for the removal of bridges or ferries, Imperial or Provincial, must invariably be submitted for the consideration and orders of the Government of India.

(d) EMBANKMENTS.

212. In the case of new lines of river embankments it is necessary that the report should show clearly the financial responsibilities of Government in connection therewith, and the manner in which it is proposed that the outlay shall be recovered.

(e) IRRIGATION WORKS.

(i) Canal Projects.

213. Every project for an irrigation work submitted to the Government of India should contain a full report as to the rainfall and depth of spring level in the tract affected, the sources of existing irrigation, and the means of drainage proposed, if such are necessary. The chief marts for the agricultural produce of the district, as well as the existing trade routes and railways, should be enumerated. The opinion of the local revenue officers should also be given as to the desirability or necessity of the projected work, the fairness of the water rates proposed, and the probability of the anticipated financial results being realized.

214. A general description of the proposed works should follow, including the sources from which the supply of water is to be drawn, the quantity of water available at different periods of the year, and the quantity it is proposed to utilize; also the character of the sediment brought down whether likely to fertilize or the reverse, the area of land commanded, the average area usually cultivated, and the area probably irrigable; the lengths of main channels and distributaries, and, if navigation be also contemplated, the length of the navigable portion.

The quantity of water allotted to each main channel, and the area irrigable therefrom, in tabular form, the dimensions of the channels and the works on each being entered in P. W. D. Form No. 155A.

The reasons for the adoption of the particular scheme recommended in preference to any other; and a full account of the bases on which the alignments of channels and other portions of the designs have been projected, with a careful analysis of any engineering questions involved.

The question of labour and the sources whence it is obtainable, and the probable effects of the operations on the existing rates.

The localities whence materials are obtainable, and the facilities for manufacture, with the probable rates; the results of any experiments on the quality of lime, the character of brick, clay, etc.

The method proposed of carrying out the work, and the establishment probably required.

The executive divisions into which it is proposed that the works should be divided, and the time which will probably be occupied in construction.

In the case of projects which require the sanction of the Government of India or the Secretary of State, and for which Capital and Revenue accounts will be kept, the returns expected from the works (in P. W. D. Form No. 155) and the basis on which they are calculated.

215. The complete estimates for a project should include indirect as well as direct charges. The main headings are as follows:—

Direct charges	1. Works.
	2. Establishment.
	3. Tools and plant (ordinary.)
Indirect charges	1. Capitalization of abatement of land revenue on area occupied by works.
	2. Provision for leave and pension allowances of establishment.

The items included under the head "Works" should be classified under the prescribed main and sub-heads of account.

The provision to be made for establishment and tools and plant should ordinarily include $21\frac{1}{2}$ per cent. on the estimate of works outlay for establishment, $1\frac{1}{2}$ per cent for tools and plant and 1 per cent for audit and accounts. Local Governments may, however, adopt other percentages for establishment and tools and plant if found to approximate more nearly to actuals, provided that, in the case of estimates which require the sanction of the Government of India or the Secretary of State, the percentages utilized are justified by comparison with past actuals.

NOTE.—This rule will not apply to any large irrigation project which it is known will constitute the sole charge of one or more Superintending Engineers. The estimate for such a project should provide for actual anticipated charges on account of Superintending Engineers' and other establishment, *plus* a suitable charge on account of the cost of the Chief Engineer's establishment and the usual 1 per cent. on the estimate of works outlay for audit and accounts, as also the actual anticipated cost of tools and plant.

Estimates for large surveys for new irrigation projects should, however, provide only for a charge of 5 per cent on the cost of special establishment to cover the supervision charges thereon.

(ii) *Storage Projects.*

216. The report should, in addition to the information specified in paragraphs 214 and 215, give the area of the tank and contents when full, the area of land commanded and irrigable, the length of the dam, its maximum height, materials of which it is proposed to construct it, form, etc., length of surplus weir or weirs, and the mode in which the water is to be let off for irrigation. The questions of the available water-supply, number of times the reservoir will probably fill during the year, rainfall and proportion flowing off the catchment, character of soil and general slopes of the country, loss by evaporation and absorption, quality of the water, etc., should be fully dealt with, as well as the quantity of flood-water for which provision must be made, and the waterway of the escape weirs.

(iii) *Irrigation projects affecting Native States.*

217. In all projects which may affect riparian or other interests in Native States, before the estimate is submitted for the orders of the Government of India, the views of the Darbar, or Darbars, must be obtained through the political authorities concerned, namely :—

1. For States under the political control of a local Government—through the local Government.
2. For States in the Baluchistan, Central India and Rajputana Agencies and the North-West Frontier Province—through the Agent to the Governor General.
3. For Hyderabad, Mysore, Baroda, Jammu and Kashmir and Nepal—through the Resident.

(f) TOWN SUPPLY PROJECTS.

218. For town-supply projects, the nature and quantity of the existing water-supply should be given, and the reasons necessitating an improved supply; the possible sources of an additional supply and the reasons for preferring the scheme submitted; the area and number of people, horses, cattle, etc., to be supplied, as well as the estimated daily allowance in gallons for each European, Indian, horse, etc., the quality of the water, whether requiring filtration or not; and whether religious objections are likely to be raised to the use of the water.

219. The report should be accompanied by an index map showing the lines of main and distributary piping, and plans of all works, including filters, service reservoirs, settling tanks, etc. If pumping is contemplated, the annual cost of working the pumps should be estimated; the mode of calculating dimensions of pipes, etc., and the formulæ used should form one of the appendices.

III.—Repairs.

(a) GENERAL.

220. Repairs are ordinarily of three kinds: *first*, those which as a matter of regulation are carried out periodically, and which are usually of the same quantity from time to time, such as the painting and white-washing of a building or a new coating of metal on a road; *second*, those which are not done as a matter of regulation periodically, but which it is convenient to carry out, so far as may be necessary, at the time of periodical repairs; and *third*, such occasional or petty repairs as become necessary from time to time, and which may have to be carried out between the times of periodical repair.

221. Except in the cases contemplated in paragraph 233, provision for repairs of the first two kinds should be made in annual estimates, and for the third kind in separate requisitions as the occasion may require.

222. A separate estimate should be prepared for the maintenance of each work, or of each class of building in each district, or of a portion of a

work or group of works as detailed in the Budget. Attention to this point is necessary, for in the principal accounts, the total outlay against each estimate being alone posted, it is only by recording the outlay year after year on the maintenance of each particular set of buildings or works that useful comparisons can be made.

223. Local Governments are empowered to fix the month which is to be considered as the last month of the working year for the purpose of annual maintenance estimates. Each ordinary repair estimate should include the whole expenditure which it is anticipated will be incurred during the working year on the maintenance of the work concerned.

224. Repairs estimates should, like those for original works, provide for the removal of all rubbish which may have accumulated, filling in unsightly pits, etc., round the buildings; all works establishment employed specially on the work; and, under separate sub-heads, all watchmen sanctioned by competent authority for the care of vacant buildings, guarding works, working sluices, etc.

225. The sanction to an ordinary repair estimate lapses on the last day of the year fixed by the local Government under paragraph 223. If, however, inconvenience would arise in any exceptional case from the stoppage of the work on the fixed date, the repairs may be carried on to completion, the expenditure after that date being treated as expenditure against a fresh repair estimate for the next working year.

226. Estimates for special repairs remain current till the completion of the repairs in the same manner as estimates for original works.

227. In cases of urgency, the Superintending Engineer may authorize the commencement of periodical repairs in anticipation of the formal sanction to the estimate; but in such cases an approximate sum must be fixed, to the expenditure of which sanction is provisionally given, and the Executive Engineer will be responsible that the regular estimate is submitted at the earliest possible date.

228. In the case of all descriptions of work, for the renewal of which any specific period of time has been fixed, the estimate for its repair should show the date when such item of work was last executed.

(b) SPECIAL RULES.

(i) *Buildings.*

229. To facilitate the preparation of estimates for periodical repairs, a standard measurement book should be kept in the office of each Executive Engineer, showing the detailed measurements of each kind of work which is usually subject to renewal in each work under his charge.

230. The method of arriving at the valuation of a building, with reference to repairs, is left to the local Government concerned, subject to the proviso that the value assigned to any given building should not exceed the sum that would be arrived at were the approximate rate per superficial foot of plinth area for that class of building applied to it.

231. The estimate when prepared will be submitted to the officer occupying such building, or in the case of military buildings in charge of the department, to the Officer Commanding the station, for countersignature in token that all repairs known to be required are provided for. In the case of buildings occupied by officers of the Civil Department occasional repairs not provided for in the annual estimate will be executed on requisitions sanctioned under paragraph 190.

232. Where municipal or other taxes on public buildings are payable by Government, provision for such taxes should be made in the annual repair estimate.

233. In the case of any building, the cost of the ordinary annual repairs (excluding municipal taxes) to which is less than Rs. 500, the Superintending Engineer may prescribe, subject to revision from time to time, a lump sum limited to Rs. 500 (*plus* the amount of the municipal taxes, if any, payable by Government under paragraph 311 of this Code) for any one building, to cover the cost of maintenance, and within this amount expenditure will be permissible without any detailed estimate being prepared. Such lump sum should be framed after consideration of the cost of maintenance in the past and, in the case of residential buildings, should further be limited to the amount included for this purpose in the rent assessment. If in any working year the estimated cost of maintenance is more than the permissible limit given above, or if the lump sum sanctioned by the Superintending Engineer is exceeded, a detailed estimate must be prepared in accordance with the ordinary rules and be sanctioned by competent authority. On sanction being accorded to such an estimate the sanction of the Superintending Engineer to the lump sum provision will automatically be superseded for the working year in question.

NOTE.—The sanction accorded to the lump sum provision referred to in this paragraph shall be held to be a sanction to an estimate for the same amount for all purposes of this Code.

(ii) Roads.

234. Unless metal is to be obtained by purchase or contract, delivered on the road, the estimate should show the proposed cost, divided under "cost of collection" and "carriage"; if the metal is to be manufactured, the probable outlay on each sub-head of the operation should be shown distinct from carriage.

E.—CONTRACTS.

I.—General.

235. The recognized systems for carrying out work, otherwise than by the employment of daily labour, are "Piece work" and "Contract work". Piece work is that for which only a rate is agreed upon, without reference to the total quantity of work to be done, or the quantity to be done within a given period. The term "contract," as used in this Code, does not include agreements for the execution of work by piece-work, nor does it include mere ordinary purchases of materials or stores; for such classes of agreements it is left to local Governments to frame such subsidiary rules as may be suitable

to the special circumstances of each province. All other work, done under agreement, is termed "Contract work," and in agreements for such work, which should invariably be in writing, there should generally be a stipulation as to the quantity of work to be done, and the time within which it is to be completed.

NOTE.—In framing subsidiary rules under the powers conferred in this paragraph, special attention should be paid by local Governments to the necessity for the due observance of the rules contained in paragraphs 246 and 258 and for the inclusion of such restrictions as may be required in order to prevent Government being committed to expenditure in excess of that sanctioned by competent authority *plus* such excess (if any) as the officer empowered to execute the agreement is himself entitled to sanction.

236. A "Manual for the guidance of officers of the Public Works Department in their relations with contractors" has been published for the general guidance and assistance of executive officers. The instructions contained in it must, however, be followed subject to a reference to competent authority before entering upon legal proceedings.

II.—Contract documents.

237. Before a work is given out on contract the Executive Engineer must prepare "contract documents" to include—

- 1st.—A complete set of drawings showing the general dimensions of the proposed work, and so far as necessary, details of the various parts.
- 2nd.—A complete specification of the work to be done and of the materials to be used, unless reference can be made to some standard specification.
- 3rd.—A schedule of the quantities of the various descriptions of work.
- 4th.—A set of "conditions of contract" to be complied with by the person whose tender may be accepted.

238. If the amount of the tender is likely to be beyond the Executive Engineer's power of acceptance, or to be of an unusual character, he should, before publicly inviting tenders, submit the contract documents to the Superintending Engineer for his approval or remarks, together with a copy of the proposed advertisement for tenders, and the form in which tenders are to be submitted. If the amount of tender is likely to exceed the Superintending Engineer's power of acceptance, or to be of a very special nature, that officer should, in like manner, submit the contract documents to the Chief Engineer for approval.

239. In works of great magnitude the contract deeds should be specially prepared by the Government Law officers, but for ordinary contracts, including all such as are based on tenders which a Superintending Engineer is competent to accept, such ordinary forms as may have been approved by the local Government will generally suffice.

III.—Tenders.

240. Tenders, which should always be sealed, should invariably be invited in the most open and public manner possible, whether by advertisement

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in the Government Gazette or local newspapers, or by notice in English and the vernacular posted in public places, and tenderers should have free access to the contract documents. The notice should in all cases state—

- 1st.—The place where and the time when the contract documents can be seen, and the blank forms of tender obtained; also the amount, if any, to be paid for such forms of tender.
- 2nd.—The place where, the date on which and the time when tenders are to be submitted and are to be opened (in the case of large contracts this should be at least one month after the date of first advertisement or notice).
- 3rd.—The amount of earnest money to accompany the tender, and the amount and nature of the security deposit required in the case of the accepted tender.
- 4th.—With whom, or what authority, the acceptance of the tender will rest.

Authority should always be reserved to reject any or all of the tenders so received without the assignment of a reason, and this should be expressly stated in the advertisement.

241. At the advertised time and place, all tenders received for the same contract should be opened by the Executive Engineer or other officer in person, in the presence of such of the intending contractors or their agents as may choose to attend. No tender should be accepted from any person directly or indirectly connected with the Government service—see paragraph 155.

242. As a rule, no tender for the execution of works of any description should be received unless accompanied by the deposit of cash as earnest money, to the extent which has been notified as necessary by the Executive Engineer or other officer.

243. The amount of earnest money to be deposited should be sufficiently large to be a security against loss, in case of the contractor failing to furnish the required security within the appointed time after the acceptance of his tender, or until the sums due to him form a sufficient guarantee, as the case may be.

244. Usually the lowest tender should be accepted, unless there be some objection to the capability of the contractor, the security offered by him, or his execution of former work. At the same time the acceptance or rejection of tenders is left entirely to the discretion of the officer to whom the duty is entrusted, and no explanation can be demanded of the cause of the rejection of his offer by any person making a tender. Such an explanation may be called for by superior authority if considered necessary.

IV.—Security for performance of contracts.

245. Security should in all cases be taken for the due fulfilment of a contract. This security may be—

- (a) A deposit of cash up to Rs. 500, or up to any larger amount deposited as earnest money under paragraph 243, Government

securities, Municipal Debentures, Port Trust Bonds and Deposit receipts of recognized banks (approved of by local Governments) which publish regular accounts.

- (b) Post office 5-year cash certificates for the amount at which the certificates were purchased but not for their face value.
- (c) A deduction of 10 per cent. from the monthly payments to be made on account of work done.
- (d) Personal security of two persons of known probity and wealth.

V.—Provision in contracts for imported stores.

246. In framing contracts of any description, care should be taken to retain in the hands of Government the supply of imported materials, if required to any considerable extent, and to arrange the terms accordingly. Such stores should either be supplied from the existing Government stock or be obtained in ordinary course by indent on the Secretary of State or by purchases in the local market. In the case of important construction works let out on contract, such stores may be supplied by the contracting firm, subject to the conditions stated in the Stores Rules in entry (k) of Appendix BBBB to the Civil Account Code, Volume I.

VI.—Enforcement of terms of contract.

247. Engineers and their subordinates are responsible that the terms of contracts are strictly enforced, and that no act is done tending to nullify or vitiate a contract. All contract deeds must be executed on one or other of the standard forms, but they may be modified to suit local requirements after consultation with the legal advisers of the local Governments concerned. All agreements or security bonds entered into with the Public Works Department by contractors for the execution of work or for securing the due performance of contracts are exempt from stamp duty.

VII.—Officers empowered to execute contracts.

248. No authority lower than the officer in charge of a division can accept any tender or make a contract for public works. The officers legally empowered to execute on behalf of the Secretary of State the different classes of deeds, contracts and other instruments are detailed in Appendix 3. This power is, however, in each case subject to the departmental rules laying down the powers of officers to enter into contracts.

249. It is not the intention to prevent local Governments and the officers mentioned in the preceding paragraph from giving out to different contractors a number of contracts relating to one work, even though such work may be estimated to cost more than the amount up to which they are empowered to accept tenders. But no individual contractor may receive a contract amounting to more than this sum nor, if he has received one contract, may he receive a second in connection with the same work or estimate while the first is still in force, if the sum of the contracts exceeds the power of acceptance of the authority concerned.

F.—SALE AND ACQUISITION OF LAND.

I.—Sale of Government land and immoveable property.

250. All land, the property of Government, should ordinarily be sold through the Revenue Department.

251. When any immoveable public property is made over to a local authority for public, religious, educational or any other purposes, the grant should be made expressly on the conditions, in addition to any others that may be settled, that the property shall be liable to be resumed by Government if used for other than the specific purposes for which it is granted and that, should the property be at any time resumed by Government, the compensation payable therefor shall in no case exceed the amount (if any) paid to Government for the grant, together with the cost or their present value, whichever may be less, of any buildings erected or other works executed on the land by the local authority.

II.—Acquisition of land.

(a) GENERAL.

252. When land is required for public purposes the officer of the Public Works Department should, in the first instance, consult the chief Revenue officer of the district, and obtain from him the fullest possible information as to the probable cost of the land, per acre or otherwise, together with the value of buildings, etc., situated on the property, for which compensation will have to be paid. Upon the information thus obtained, an estimate should be framed by the Public Works officer and submitted for sanction.

253. When sanction to an estimate, framed as above directed, has been obtained, the Executive Engineer or other Public Works officer concerned, should commit the matter to the Revenue officer who will take the necessary preliminary action for the appropriation of the land under the Land Acquisition Act, or for its acquisition by private negotiation, subject to the instructions which he may receive from the revenue authorities to whom he is subordinate. These instructions provide that if the estimate originally framed and sanctioned is likely, when the land comes to be acquired, to be materially exceeded, the Revenue officer making the award should give sufficient notice to the Public Works officer and should take into consideration any representation which such officer may make, whether it is made orally or by letter. More especially he should, before making the award, allow such an officer an opportunity of appearing in person or by agent and of producing evidence as to the value of the land. When such a reference is made, the Public Works officer should, if it is found impossible to obtain the land required without materially exceeding the estimate, or to obtain some other plot of land in lieu of that originally proposed, submit a revised estimate for sanction. When possession has once been taken under Section 16 or 17 of the Act, Government cannot withdraw from the acquisition of the land. In cases, therefore, where the amount claimed in pursuance of a notice under the Act is largely in excess of the amount subsequently awarded by the Collector, and the acquisition of the land is not absolutely necessary,

possession should not be taken without a reference to the authority sanctioning the work until the time within which an application for a reference to the Court must be made under Section 18 of the Act has elapsed without such application being made.

254. The arrangements between the officers of the department and the Revenue officers to determine what land to take up should, where practicable, be made without divulging the intentions of the Government, so as to admit of a private bargain being, if possible, made before any enhancement of prices has occurred.

255. After the preliminary arrangements described in the preceding paragraphs have been duly carried out, the land will be taken up under the Act either by the Collector or by a special officer placed at the disposal of the Public Works Department and invested with the powers of a Collector under the Act. The procedure in the two cases, which is applicable also in the case of land taken up for Military Works, is described in the Civil Account Code, Volume I, Appendix C.

(b) LAND HELD FOR MILITARY PURPOSES.

256. No land, whether—

- (a) within cantonment limits,
- (b) forming part of an encamping ground, or
- (c) otherwise held for military purposes,

should be taken up or occupied for any purpose whatever, either by contractors or any other persons (official or non-official) acting under the orders of any Civil Department of the State, until the sanction of the Government of India in the Army Department to the occupation or use of the land has first been obtained and communicated to the General Officer Commanding the Division or Independent Brigade. In all such cases, the sanction of the Government of India should be obtained by the General Officer Commanding the Division or Independent Brigade through the Quarter Master General in India.

Application for such land when within cantonment limits should be made by the officer in charge of the works to the cantonment authority, and by the latter to the superior military authority, but in the case of a military encamping ground application should be made to the General Officer Commanding the Division or Independent Brigade. The military authorities will then take the necessary steps to obtain—(i) the opinion of the local Government, which should invariably be recorded upon all applications, and (ii) the sanction of the Government of India to the occupation of the required land. The foregoing procedure will apply in cases where it is proposed to purchase, or otherwise acquire permanently, any building situated on military land for the use of a Civil Department.

(c) ACQUISITION OF LAND BY PRIVATE NEGOTIATION.

257. In the case of land acquired by private negotiation, the officer who settles the price, etc., should draw up Form A prescribed for use in the case

of an award, and this should be made the basis of the subsequent payments and audit.

G.—EXECUTION OF WORKS.

I.—Commencement of work.

258. It is a fundamental rule that no work shall be commenced unless a properly detailed design and estimate have been sanctioned, allotment of funds made, and orders for its commencement issued by competent authority. Permission, granted by Government in orders on a Budget estimate, for the retention of an entry of proposed expenditure during the year on a work, conveys no authority for the commencement of outlay. Such permission is granted on the implied understanding that, before any expenditure is incurred, the above conditions will have been fulfilled. Excepting in regard to petty works, as defined in paragraph 188, repairs of the nature contemplated in paragraphs 190 III and 233, and in cases of real emergency to be immediately reported and explained to the authorities competent to accord administrative approval and technical sanction, this injunction may not be infringed. On the other hand, the sanction of a design and estimate by the Government of India or any other authority, not excepting His Majesty's Secretary of State for India, conveys no permission for the commencement of expenditure on the work, unless such expenditure has been provided for in the Budget estimate of the year, or provision has been made for the outlay within the official year either by reappropriation or out of some lump sum grant allotted for the head of classification under which the service falls. Similarly no liability may be incurred in connection with any work until an assurance has been received from the authority competent to provide funds that such funds will be allotted before the liability matures.

259. Verbal orders for the commencement of work are to be deprecated as being liable to misapprehension, but in cases where such orders are given they should ordinarily be confirmed in writing as soon as possible thereafter.

260. When any new building is about to be commenced, or any alteration, addition or repairs executed to any building, due intimation of such intention must be given to the local head of the department, military or civil, concerned.

261. No work should be commenced on land which has not been duly made over by the responsible civil officers.

II.—Scope of sanction.

262. The authority granted by a sanction to an estimate must on all occasions be looked upon as strictly limited by the precise objects for which the estimate was intended to provide. Accordingly, any anticipated or actual savings on a sanctioned estimate for a definite project should not, without special authority, be applied to carry out additional work not contemplated in the original project or fairly contingent on its actual execution.

Savings due to the abandonment of a substantial section of any project sanctioned by an authority not lower than the local Government are not to be considered as available for work on other sections.

NOTE.—For the purpose of this ruling, a substantial section of a project shall be considered to have been abandoned, if the estimated cost of the works in such section is not less than 5 per cent. of the total sanctioned cost of the project, excluding in the case of irrigation projects the estimated cost of the headworks as originally approved.

III.—Lapse of sanction.

263. The sanction to an estimate for a public work will ordinarily cease to operate after a period of five years from the date upon which it was accorded, but the acceptance by competent authority of a budget estimate which includes specific provision for expenditure upon a work which is in progress may be regarded as reviving, for the year in which the provision is made, the sanction to the estimate.

NOTE.—The orders contained in this paragraph are special for the Public Works Department, and override, in so far as estimates for works are concerned, the general rule contained in Article 293 of the Civil Account Code, Volume I.

IV.—Alterations in design during construction.

264. No material alteration in sanctioned, still less in standard, designs may be made by an Executive Engineer in carrying out any work, without the approval of the Superintending Engineer. Should any alteration of importance, involving additional expense, be considered necessary, a revised or supplementary estimate (see paragraphs 287-291) should be submitted for sanction. In urgent cases, where the delay thus caused would be inconvenient, an immediate report of the circumstances must be made to superior authority and dealt with as the case may require.

NOTE.—Revised administrative approval is necessary in the cases indicated in paragraph 181.

265. In the case of works, the estimates for which have been sanctioned by the local Government, no alterations or additions likely to cause an excess which will not fall within the powers of sanction of the local Government, should be permitted without the previous approval of the Government of India. Similarly, no alterations or additions to an estimate sanctioned by the Government of India or Secretary of State, involving expenditure beyond the powers of sanction of the local Government, should be made without the previous approval of the Government of India. When, however, in any case the matter is of extreme urgency, the local authority may act in anticipation of sanction provided a full report of the circumstances is made to the Government of India without delay.

266. Where important structural alterations are contemplated, though not necessarily involving an increased outlay, the orders of the original sanctioning authority should be obtained. A revised estimate should be submitted for technical sanction should the alterations involve any substantial change in the cost of the work.

V.—Miscellaneous rules for the execution of works.

267. In the execution of works, every care should be taken that the safety and convenience of the public are duly attended to, and that all opera-

tions are carried on in such a manner as to interfere as little as possible with the traffic or ordinary pursuits of the people. Temporary roads and bridges should, when necessary, be provided; and the occupation of land, when practicable, be so timed as not to lead to the destruction of standing crops. Brick and lime-kilns should not be erected so close to the inhabited part of any town or cantonment as to be a nuisance.

268. No religious edifice should be destroyed or injured in the execution of works without the full and free consent of the persons interested in it, nor without the concurrence of the principal civil or political authority on the spot, unless under the orders of the local Government within whose jurisdiction the edifice stands—see also paragraph 310.

269. All interruptions of large works in progress should be immediately reported to the Superintending Engineer, the causes and probable duration of such interruptions being duly explained.

270. All unusual losses in the manufacture of materials must, on their occurrence, be reported to the Superintending Engineer.

271. Serious accidents should be reported to the Superintending Engineer (see paragraph 75) and also at the discretion of the Executive Engineer to the local Government direct. Executive Engineers and other officers or subordinates in charge of works should furnish immediate information to the proper civil authorities on the occasion of every serious accident; and in the case of death on the spot, they should not allow the body to be removed till an inquiry has been held.

272. The employment of female labourers on works in the neighbourhood of soldiers' barracks should be avoided as far as possible.

273. Carriage of any description, employed for purposes connected with public works, is as liable to be impressed for military purposes as carriage employed by private individuals.

274. The Superintending Engineer may, if he deem it necessary, direct the Executive Engineer to suspend the commencement or progress of any work pending the orders of the local Government.

VI.—Advances to contractors.

275. Advances to contractors are as a rule prohibited, and every endeavour should be made to maintain a system under which no payments are made except for work actually done. Exceptions are, however, permitted in the following cases :—

- (a) Cases in which a contractor, whose contract is for finished work, requires an advance on the security of materials brought to site. Executive Engineers may, in such cases, sanction advances up to an amount not exceeding 75 per cent. of the value (as assessed by themselves) of such materials, provided that they are of an imperishable nature and that a formal agreement is drawn up with the contractor under which Government secures a lien on the materials and is safeguarded against losses due to the contractor postponing the execution of the work or to

the shortage or misuse of the materials, and against the expense entailed for their proper watch and safe custody. Payment of such advances should be made only on the certificate of an officer, not below the rank of sub-divisional officer, that the quantities of materials upon which the advances are made have actually been brought to site, that the contractor has not previously received any advance on that security and that the materials are all required by the contractor for use on items of work for which rates for finished work have been agreed upon. The officer granting such a certificate will be held personally responsible for any overpayment which may occur in consequence.

Recoveries of advances so made should not be postponed until the whole of the work entrusted to the contractor is completed. They should be made from his bills for work done as the materials are used, the necessary deductions being made whenever the items of work in which they are used are billed for.

- (b) Cases in which, in the interest of works, it is absolutely necessary to make petty advances. In such cases advances up to Rs. 50 may be allowed by subordinates.
- (c) In all other cases only with the sanction of the local Government, which may, in exceptional circumstances, authorize such advances as may be deemed indispensable, taking the necessary precautions for securing Government against loss and for preventing the system from becoming general or continuing longer than is absolutely essential.

VII.—Sanitary rules on extensive works.

276. Each local Government should cause a set of special rules to be drawn up, with the object of preventing outbreaks of disease, and arresting and alleviating the intensity of epidemics. It is the duty of Superintending Engineers to see that these rules are duly carried out.

277. Any reasonable outlay for such temporary cover as may be needed for bodies of work-people of considerable magnitude; for the marking out, clearing and draining of their temporary stations; also for entertaining some small temporary establishment to look after the latrines, one or two policemen, and hospital establishments, may be authorized as forming part of the contingent outlay on the work under execution.

VIII.—Information to be given to the Survey Department.

278. With a view to the Survey Department being supplied with information regarding all new public works, to enable the map of India to be brought up to date, the following procedure is to be followed in regard to new lines of canals, large irrigation channels and main lines of road :—

- I.—When any such public work has been constructed, or section thereof has been opened, the index or record map, on whatever scale available (not less than one inch=one mile), provided it is from

original surveys and not a mere eye sketch made on tracings from the Survey of India maps, should be sent to the Survey of India Office, Calcutta, and that department will take steps to have the material utilised by its own draftsmen. Index plans of canals, large irrigation channels and main lines of road should be supplied by the respective local Governments concerned.

II.—To ensure the material supplied being suitable for the purposes of the Survey Department, the topography adjoining the alignment, such as village sites, tri-junction boundary pillars, other permanent objects and the crossing of roads and streams, should be accurately shown, and it should be stated on the maps supplied if the information is derived from actual survey or otherwise.

III.—The Survey Department should be requested to treat index or record maps with every care, and to return them as early as possible to the offices from which they have been received so that the labour of making tracings need not be resorted to.

H.—EXECUTION OF WORKS BY CIVIL OFFICERS.

279. Local Governments are competent to authorize the execution of civil works, whether of construction or repair, by civil officers in cases in which they may deem such a course to be desirable, and to lay down rules regulating the execution of such works. But when a work is estimated to cost over Rs. 2,500, the execution of the work should ordinarily be entrusted to the agency of the Public Works Department. The amount of professional check to be exercised on the proceedings of civil officers in regard to the execution of public works will be regulated by each local Government as it thinks proper. When such a work is estimated to cost Rs. 2,500 or less and is executed by officers of civil departments out of funds placed at their disposal in the civil department concerned, the rule in clause (u) of Appendix BBBB to the Civil Account Code will apply.

I.—CONTRIBUTION WORKS.

280. The department may occasionally, at the discretion of the local Government, be called upon to execute works for which the outlay is provided wholly or in part from—

- (a) funds of a public nature, but not included in the financial estimates and accounts of the Empire ;
- (b) contributions from the public.

Local Governments may delegate the power of authorizing the undertaking of contribution works to Chief, Superintending and Executive Engineers, subject to such limitations and restrictions as they consider suitable.

281. Where a work is to be carried out partly from funds provided in the estimates of the department and partly from funds of the foregoing nature, the contribution will be considered as a lump sum in addition to the Govern-

ment grant, and the work executed in strict accordance with the procedure laid down for public works.

282. The realisation of contributions for churches is governed by the Ecclesiastical Rules, published by the Education Department of the Government of India. In other cases the contribution should be realized before any liability is incurred on account of the work. In cases where the local Government is satisfied that the money will be forthcoming when required, it may authorize the recovery from the contributor by suitable instalments on fixed dates. No interest will be allowed on sums deposited as private contributions for public works.

283. In cases where the department undertakes to design and construct a work wholly from the sources alluded to in paragraph 280, such as a town hall or reservoir for a Municipality, or a school or hospital for which funds have been raised by subscription, or where the department is entrusted with the construction of a church for which the funds have been provided and are administered under the conditions stated in the Ecclesiastical Rules, the following rules will be observed :—

- I.—The design and estimate will, in the first instance, be drawn up in communication with the party or parties depositing or administering the funds, and must be submitted for the approval of such higher local departmental authority as the extent of the estimate would require in the case of an ordinary public work ; but no reference to the Government of India is required saving that, when the estimate exceeds the limit up to which the local Government concerned can sanction expenditure from public funds, an abstract of the estimate must be sent to the Government of India for information.
- II.—Provision must be made to cover the cost of establishment and tools and plant at such percentages as may from time to time be prescribed by the local Government in accordance with the rules in the Public Works Account Code, together with an addition of 1 per cent. for audit and accounts establishment. No reduction of these charges may be made in the case of works costing Rs. 1,000 or more, but when the cost of the work is less than Rs. 1,000, these charges may be reduced or remitted with the previous sanction of the local Government, see paragraph 455.
- III.—Prior to the work being put in hand, a written approval to the estimate and design must be obtained from the authority depositing or administering the funds and an acknowledgment procured to the effect that in undertaking the work the department does not accept responsibility for unavoidable and reasonable excesses, such as would be caused by a rise in the price of labour or materials, by authorized alterations in design, loss by fire or theft, or by other factors which could not be foreseen at the time the estimate was prepared. Any alteration in design must be similarly dealt with.

IV.—The necessary funds for the prosecution of the work must be realized and paid into the Government treasury either in a lump sum or in such instalments and by such dates as the local Government shall decide in each case. No advance of Government money for such purpose will be permitted, and in a case where the money is paid by instalments, Government will not be responsible for any increase in cost, or damage to the uncompleted work, caused by a temporary stoppage of the work pending receipt of further instalments.

V.—It will be the duty of the officer in charge of the work to bring at once to the notice of his superiors and of the local body or individuals any anticipated excesses over estimate; as well as to provide the fullest information in connection with the progress of expenditure, so that no responsibility may attach to Government in the event of the work having to be stopped for want of funds.

VI.—Local Governments undertaking such works should satisfy themselves that the extent to which Government is responsible in regard to the execution of the work is thoroughly understood both by the parties for whom the work is to be constructed and by the executive officers to whom its construction is to be entrusted.

VII.—Where the work is of magnitude, or there are any special circumstances which seem to render such a course desirable, an agreement should be drawn up under legal advice.

284. It must be distinctly understood that contributions on account of one work can, in no circumstances, be utilised in meeting outlay on account of another work the contributions for which may be in arrears.

J.—DISPOSAL OF ESTIMATES.

I.—Office of record for estimates.

285. Estimates, after being sanctioned by proper authority, should be returned to the Executive Engineer for record in his office.

II.—Communication of sanctions to estimates to the Audit Officer.

286. A return of all estimates sanctioned by the Executive Engineer should be sent by him to the Superintending Engineer, and these sanctions, together with those accorded by the Superintending Engineer, should be communicated monthly through the Chief Engineer to the Audit Officer.

Advices of all detailed estimates sanctioned by authority higher than a Superintending Engineer should be communicated to the Audit Officer, monthly at least, in such form as may be prescribed by the local Government.

NOTE.—The Superintending Engineer is responsible that in cases where a substantial section of a project sanctioned by higher authority has been abandoned, even though provisionally, the aggregate assumed cost (including contingencies) of the works included in that section is intimated to the Audit Officer for exclusion from the total sanctioned estimate of the project. See also paragraph 262.

K.—SUPPLEMENTARY AND REVISED ESTIMATES.

I.—Supplementary Estimates.

287. Any development of a project thought necessary while a work is in progress, which is not fairly contingent on the proper execution of the work as first sanctioned, must be covered by a supplementary estimate, accompanied by a full report of the circumstances which render it necessary. The abstract must show the amount of the original estimate and the total of the sanction required including the supplementary amount.

II.—Revised Estimates.

288. A revised estimate must be submitted when the sanctioned estimate (*vide* paragraph 262) is likely to be exceeded by more than 5 per cent., either from the rates being found insufficient, or from any cause whatever, except as mentioned in paragraph 287. See however paragraphs 266, 399, and 445.

289. When a revised estimate is submitted, it must be accompanied by a comparative statement (P. W. D. Form No. 119) and by a report showing the progress made to date. It is the duty alike of the Executive and of the Superintending Engineer to watch carefully the progress of expenditure and to see that a revised estimate is submitted directly the necessity arises.

290. When the submission of a revised estimate under the above rules is found necessary, it is essential that the revised estimate should be compared with the latest existing sanction of competent authority; See paragraph 262. When by reason of intermediate modifications such existing sanction differs from that accorded by the highest authority concerned, a statement should be prepared showing how the sanction with which the revised estimate is compared has been arrived at.

III.—Utilization of completion report as revised estimate.

291. When excesses occur at such an advanced period in the construction of a work as to render the submission of a revised estimate purposeless, the excesses, if beyond the power of the Executive Engineer to pass, may be explained in a Completion Report or Statement prepared under the rules in paragraph 292.

L.—COMPLETION REPORTS, CERTIFICATES AND PLANS.

I.—General.

292. (a). A consolidated Completion Statement in Form No. 45 E should be prepared monthly of all completed works other than those referred to in clause (b), the actual expenditure on which is in excess of the sanctioned estimate (*vide* paragraph 262) by an amount greater than that which the Executive Engineer is empowered to pass. This statement should show for each work or group of works the estimated amount, the outlay and the excess. In cases in which the Completion Statement is utilised instead of a revised

estimate under paragraph 291, sufficient details must be given, if the excess is more than 5 per cent., to satisfy the authority whose sanction is necessary.

(b) A detailed Completion Report in Form No. 45 A need only be prepared in respect of works on which the outlay has been recorded by sub-heads,

(1) when, if the work was sanctioned by higher authority, the total estimate has been exceeded by more than 5 per cent., and

(2) when, if the work was sanctioned by the Executive Engineer, the total estimate has been exceeded by an amount greater than that which he is empowered to pass.

This report should give a comparison and explanation of differences between the quantity, rate and cost of the work executed and those entered in the estimate and should mention the names of the engineers and subordinates by whom the work was supervised. See also paragraph 262.

NOTE 1.—The Superintending Engineer may, if he so desires, require a detailed Completion Report to be prepared on the completion of any other work.

NOTE 2.—Special rules for the preparation of Completion Reports of irrigation projects are given in paragraphs 401 and 418.

II.—Works executed on behalf of other departments.

293. On the completion of an original work executed on behalf of another department, a completion certificate in Form No. 45 B should be forwarded by the Executive Engineer to the civil or military authority concerned, who should after signing it in the space provided for the purpose (*vide* also paragraph 295), return it to the Executive Engineer.

In the case of repairs, the sub-divisional officer should submit a completion certificate in Form No. 45 D to the officer of the department immediately interested in the work who should, after endorsing it with the remark that the work is in "good" order or otherwise, forward it to his departmental superior (if he is not himself the officer competent to sign the certificate). The latter officer should then transmit it to the Executive Engineer for disposal.

The Completion Certificate in the case of petty works and repairs will be endorsed on the requisition (Form No. 8A) and no separate certificate is then required.

294. Civil and military officers are required to fill up and sign all authorised forms of requisition, Completion Report or other certificate of execution that may be required by the Executive Engineer, in consequence of the execution of any work on their application or order.

295. The countersignature of a civil or military officer merely implies, in the case of an original work, that the work has been completed and taken over, and in the case of repairs that the building or work, generally, is in proper order, and involves no further responsibility. If the countersigning officer is not satisfied with the work and wishes to make any remarks, he can do so over his signature, but he should bear in mind that, in making remarks which are unnecessary or irrelevant, he may occasion much trouble and delay. See also paragraph 297.

III.—Record drawings.

296. Record drawings, shewing the work as actually constructed, should be completed as soon as possible by the officer in immediate charge of every new work or alteration of an existing work, for approval and record by the Executive Engineer (*vide* paragraphs 170 and 319). Completion plans, consisting of copies of the record plans of the more important works and alterations, should, if required to elucidate the Report or if otherwise so directed by the Superintending Engineer, be prepared in the Executive Engineer's office to accompany the Completion Report.

IV.—Office of record.

297. On the completion of any work in respect of which a Completion Report or Statement is required under rule, such report or statement should be forwarded by the Executive Engineer to the Audit Officer who should, after verification of the figures, transmit it to the Superintending Engineer. That officer should forward it to the Secretary to the local Government if he is not himself empowered to deal with the excess. After disposal by the authority concerned it should be returned to the divisional office, which is the office of final record for all Completion Reports.

Completion plans, if any, should not be sent to the audit office but should be forwarded direct to the Superintending Engineer who should attach them to the Completion Report on its receipt.

Completion certificates, which should not be submitted to audit, should ordinarily be retained in the divisional office, but in the event of unfavourable remarks having been recorded upon such a certificate by any civil or military officer, it should be submitted for the orders of the Superintending Engineer with the explanation of the Executive Engineer and an account of any action he may have taken.

Chapter III.—Public Buildings.

A.—GENERAL.

I.—General Rules.

298. The officer in charge of each building should make some person of his establishment answerable for its general condition.

299. As a theatre is peculiarly liable to fire, no Government building in which stores or other Government property is kept should be used for theatrical purposes.

300. Insurances of Government buildings are not to be effected, except in the case of specially valuable property liable to special risks. Local Governments may exercise their discretion as to the insurance of specially valuable provincial property.

II.—Fixtures and Furniture.

(a) FIXTURES.

301. Every public building should be provided with all necessary fixtures. The periodical repair of these fixtures should be carried out by the Public Works Department and charged to the repair estimate of the building. All petty repairs of fixtures and the replacement of broken glass in doors and windows required in the intervals between the periodical repairs should be carried out by the officer in charge of the building, *see* entry (p) in Appendix BBBB, Civil Account Code, Volume I.

NOTE.—Subject to such exception as may be authorized under paragraph 431 (6), punkah includes its suspending ropes, tubes, pulleys, and its pole or board and the flap attached thereto. It does not include covering for the flap, frills or pulling rope.

(b) FURNITURE.

(i) General.

302. The Executive Engineer will not supply nor repair furniture, screens, purdahs, or tatties; nor will he perform any of the duties specified above as devolving on the departmental officer in charge. Furniture for new offices may, however, be supplied by the Executive Engineer, and charged in his accounts provided the local Government authorizes the inclusion of the cost of such furniture in the estimates of the offices concerned. This rule does not apply to the case of furniture for travellers' rest houses, staging bungalows or circuit houses, the outlay on the supply and repair of which will be treated as charges of the Civil Department. In the case of Public Works inspection bungalows, the furniture should be supplied and repaired at the cost of the Public Works Department.

(ii) Residences of high officials.

303. The administration of the furniture funds of the official residences of the Heads of local Governments and other high officials, including the upkeep of a stock list and the purchase, repair and maintenance of furniture, will be conducted by the Military Secretary in the case of Governors, Private Secretary in the case of Lieutenant-Governors, or, in the case of Chief Commissioners, Residents of the first-class and Agents to the Governor-General, by such other officer as may be charged with these duties under rules issued by the Government of India in the Home Department. In every second and fourth year of the incumbency of a Governor, etc., a special inspection (and check of the stock list) will be made by the Audit Officer. The Executive Engineer in charge of the building will inspect the furniture at the same time as the Audit Officer and a joint report will be submitted by the two officers. The Executive Engineer's duty will be to satisfy himself that the furniture is being properly maintained in good and serviceable order. It is important that the furniture should not be allowed to deteriorate to an extent that will give rise to large demands for renewals on changes of incumbents.

III.—Purchase and sale of Government buildings.*(a) PURCHASE OF BUILDINGS.*

304. No building may be purchased for public purposes without the orders of the local Government, to whom a survey and valuation report by the Executive Engineer of the division should, in all cases, be submitted.—*See also paragraph 320.*

(b) SALE AND DISMANTLEMENT OF BUILDINGS.

305. No permanent public buildings constructed from Imperial funds, the book value of which exceeds Rs. 1,000, may be sold or dismantled without the sanction, previously obtained, of the Government of India.

Permanent public buildings constructed from Imperial funds, of which the book value is Rs. 1,000 or less, and all public buildings, whatever their book value, constructed from Provincial funds, may be sold or dismantled under the orders of the local Government. In respect of Provincial buildings of which the book value is not over Rs. 5,000, local Governments may delegate their powers to Superintending Engineers and Executive Engineers within such limits and subject to such conditions as may be held desirable in each case.

Temporary buildings erected during the construction of a work may, under the sanction, previously obtained, of the Superintending Engineer, be sold or dismantled on the completion of the work or when the purpose for which they were erected has been served. It is the duty of the Executive Engineer to report when, in his opinion, any building or other property of Government in his charge ought to be sold or dismantled.

This rule does not apply to military buildings regarding which see Army Regulations, India, Vol. XII (Edition 1914), paragraph 63.

NOTE.—In the case of Baluchistan and the North-West Frontier Province the limit of Rs. 1,000 refers to the Imperial share only.

IV.—Hire of office accommodation for officers of the Public Works Department.

306. (1) The amount of rent to be paid for office accommodation for Superintending Engineers may be fixed at the discretion of the local Government.

(2) When it is necessary to hire a separate building for the accommodation of offices of Superintendents of Works or Executive Engineers, the amount of office rent to be paid by Government will be fixed by the Superintending Engineer, up to a maximum of Rs. 100 per mensem, any higher rent being fixed by the local Government.

(3) When Executive Engineers in charge of divisions and Superintendents of Works provide accommodation for their offices in the building (not being a Government building) in which they reside, they may, under the orders of the Superintending Engineer, be allowed to draw office rent up to Rs. 30 a month, chargeable in the monthly contingent bill. In special cases the office rent may, at the discretion of the Superintending Engineer, be increased to a maximum of Rs. 45 a month; but in no case should it exceed half the rent of the whole house subject to the same maximum, *vide* also paragraph 325, rules I (f) and III (d).

(4) When a sub-divisional office is necessarily accommodated in the sub-divisional officer's residence, (not being a Government building), the sub-divisional officer may, under the sanction of the Superintending Engineer, be allowed a fair proportion of the rent actually paid for the house he occupies on account of the accommodation which he necessarily has to provide for the office establishment attached to his sub-division, up to a maximum of Rs. 20 per mensem, any higher rent being fixed by the local Government, subject to the following conditions :—

- (i) In calculating the accommodation set apart for office purposes no allowance should be made for a separate room, apart from the office, to be occupied by the sub-divisional officer.
- (ii) The sub-divisional officer's immediate superior must certify both as to the amount of necessary accommodation, and that it is actually available and suitable in the house in question.
- (iii) He must also certify that no Government building is available, and that no suitable separate building can be hired for the purpose at a less cost.

If the building is a private one, the rent to be paid by Government should be limited to one-third its actual rent and to Rs. 20 per mensem. If the house is a Government building, the rent to be paid by the occupant should be calculated under paragraph 325, rules I (f) and III (d) but subject to rule I (b). In the case of a building hired specially as a sub-divisional office, the rent to be paid will be fixed by the Superintending Engineer up to a maximum of Rs. 20 per mensem, any higher rent being fixed by the local Government.

(5) The Municipal tax assessed on the annual value of buildings in which office accommodation is provided, or on the land appertaining to them, should be treated as separate from the rent. If it is the local rule or custom for the tax to be chargeable to the owner, the tax for the entire building will be paid by Government, otherwise the officer concerned should pay the share of such tax corresponding with the share of the rent payable by him and Government should be debited with the difference. See paragraph 311.

NOTE.—The orders contained in clauses (1) to (4) of this paragraph are special for the Public Works Department, and override the general orders contained in entry (m) (b) of Appendix BBBB to the Civil Account Code, Volume I.

V.—Renting of buildings.

307. It is the duty of the Executive Engineer to endeavour to get tenants for public buildings not immediately required for Government use. They should generally be let from month to month, but a lease may be given with the Chief Engineer's sanction. A clause in the agreement should be added, when necessary, to enable the Executive Engineer to terminate the lease at short notice in case the building is required by Government.

308. Public buildings let to private individuals should not be altered or enlarged at Government expense to suit the tenant, and persons occupying public buildings on rent are prohibited from making any alterations even at their own expense, except with the express concurrence of the Executive Engineer. The fact of any additions or alterations being made by the tenant confers no right of ownership on him, nor can the fact of the occupant having made additions or alterations at his own expense be considered as giving him any claim to a set-off against, or diminution of, rent. These conditions should be entered in the agreement or lease.

309. No public building in the charge of the Executive Engineer may be occupied as a private residence without his consent, except under the orders of his departmental superiors or of the local Government.

310. On no account is any church, chapel, mosque, temple, tomb, or other building devoted to religious use, to be occupied as a dwelling house, or for any other purpose, without the consent of the persons interested and the sanction of the principal civil or political authority on the spot.—See also paragraph 268.

VI.—Taxes.

311. Municipal taxes on Public Works buildings other than military [see Army Regulations, India, Volume XII (Edition 1914), paragraph 121] buildings or buildings occupied as residences, are payable by the department occupying them and are debitable to that department. In the case of buildings occupied as residences such taxes should be paid, subject to note 1 below, by the tenant during the term of his occupancy if this is the local rule or custom, even though he be entitled to quarters rent free. If by local rule or custom the tax is chargeable to the owner it will be payable by Government and will be ordinarily adjusted as part of the cost of maintenance [see paragraph 325, Rule I (e) (ii)]. The responsibility for the acceptance of the assessment rests with the Executive Engineer in charge of the

building, and, on the Executive Engineer recording his acceptance, the payment will be arranged for by the department concerned. If the assessment appears unduly high, proceedings should be taken to obtain redress under the ordinary Municipal Law, and recourse should not ordinarily be had to the special provisions of Act XI of 1881. No municipal taxes are leviable on public buildings situated in cantonments. In any case in which a lump sum is paid as tax for all Government buildings, or for a number of Government buildings in a Municipality, it shall, provided the buildings are in the occupation of more than one department of Government, be paid in the Civil Department. See also entry (o) of Appendix BBBB to the Civil Account Code, Volume I.

NOTE 1.—When an officer is required to reside in a building solely with a view to the better performance of his services, and when the occupation is rent-free, no local rule or custom requiring him to pay a share of the municipal taxes can exist, because in law he is not the tenant or occupier of the building. Under the existing rules therefore the municipal taxes should in such cases be paid by Government. It will be for the local Government to decide in each case whether in fact an officer is required to reside in a building solely for the better performance of his duties. In many cases no doubt can arise, e.g., a police officer required to reside in a police station, a nurse in a hospital, a keeper in a lunatic asylum or a jailor in a jail. On the other hand Government has in many stations erected houses which are assigned to particular officers who are required to reside in them, although it may be in no way necessary for the performance of their duties that they should reside in any particular house. If the officer is required to pay the rent of the house, he could not in any case claim exemption from municipal taxes, since the relation of landlord and tenant would obviously exist. But even when the house is occupied rent-free it would still have to be established that the occupation of the house was essential for the proper performance of the officer's duties before exemption could be claimed.

If, however, the payment to the Municipality takes the form of a payment for services rendered, e.g., when payments for water are made on the basis of the quantity consumed, the above ruling regarding the exemption of the occupier from the payment of municipal taxes would not necessarily apply. That would depend on the precise terms of the municipal law in the province or the rules made thereunder. The ruling applies only to those officers who in law are not the tenants or occupiers of the buildings in which they reside, and unless the law requires that the payment for services rendered should be made by the tenant or occupier exemption could not be claimed.

NOTE 2.—Recourse to the special provisions of Act XI of 1881 should be had only when an amicable (though possibly arbitrary) settlement with the local authority has failed in cases when the property to be assessed is, from its nature, such as not to admit of the application of ordinary principles in assessing the payment thereon of any particular tax, e.g., when the assessment is on the letting value, and the property is of such a nature that it is difficult to conceive its being let and impossible to form any estimate of the rent that would be obtained for it if the Government offered to let it.

312. In the case of buildings occupied by Heads of local Governments where it is specially decided that municipal rates and taxes are to be paid by Government and not by the Head of the Government from his private purse or contract grant, arrangements should be made by the Public Works Department for the payment of such taxes.

VII.—Sanitary, Water Supply and Electrical Installations.

313. All works and repairs in connection with sanitary, water supply and electrical installations to Government buildings should be carried out by, or through the agency of, the Public Works Department, except in special cases under the orders of the local Government.

As a general exception to this rule the Post Office and Telegraph Department is authorized to execute works and repairs in connection with electrical

installations in telegraph buildings including residences forming part of, or adjoining, office buildings, but not other residential buildings, the case of which will be governed by the ordinary rule. See also entry (p) (a) of Appendix BBBB to the Civil Account Code, Volume I.

VIII.—Buildings of historical interest.

314. All buildings and monuments of historical or architectural interest should be carefully attended to, and it will be the duty of Executive Engineers to arrange for a systematic annual or even more frequent inspection of the monuments in their divisions, and of all Executive and Superintending Engineers to keep Government fully informed as to the condition of those monuments and to prepare estimates for their repair.

It will be the duty of Archæological officers :—

- (1) To advise on the proposals for conservation or restoration works submitted by the officers of the Public Works Department, and to recommend the order of precedence in which these as well as any works suggested by themselves should be undertaken.
- (2) To submit proposals for the conservation or repair of ancient buildings of interest requiring preservation which have come to their own notice during their tours.
- (3) To pass plans and estimates for all works of conservation and repair whether suggested by themselves or by the Public Works Department. It will not be the duty of Archæological officers to criticise rates, but to approve and advise on the character of the works to be carried out.
- (4) To assist in the supervision of the works of conservation while they are in progress, the degree of assistance required depending upon the nature and importance of the work. It will be the duty of Archæological officers to assist the engineers with their advice, and to bring to the notice of the proper authority any alterations or repairs which in their opinion are likely to affect the architectural or historical interest of the building.—See also paragraph 85.

IX.—Use of Government buildings by Volunteer Corps.

315. The following principles should be observed in dealing with questions regarding the conditions on which Volunteer Corps should be allowed the use of buildings the property of the State :—

- I.—If buildings are likely to be required again by the State, they should be retained in Military Works or Provincial Public Works charge, and be repaired at the cost of Government, the Corps being charged rent for the accommodation. Any alterations or additions required by the Corps should be carried out at the expense of the State, and considered in fixing the rent.
- II.—When the buildings are no longer required by the Government of India or the local Government, and when there is no probability of letting them to advantage, they may, with the approval of the Government of India or local Government concerned, be handed

over altogether to the Volunteer Corps free of charge. The Corps should then keep them in repair, and may alter or adapt them as they think fit, the cost being met from their own funds. The site would remain the property of the State and a small ground rent may be charged.

III.—If the buildings should in any circumstances be resumed, Government would compensate the Volunteer Corps for any expenditure they might have incurred in alterations or additions to the buildings, but not for outlay on repairs.

IV.—In the case of a Volunteer Corps ceasing to exist, buildings handed over to them free of charge would revert to Government.

V.—Except in regard to buildings under Imperial control the sanction of the Government of India is not required for action taken by local Governments under the above rules.

316. The arrangements made with the concurrence of the Government of India, under which Volunteer Corps are allowed to occupy buildings on condition of keeping them in repair, or to make additions and alterations to buildings on which Government retain a lien, need not be disturbed.

X.—Inspection of public buildings.

317. Every public building should be carefully examined at least once in each year by the Executive Engineer of the division and also, if possible, by the Superintending Engineer. If circumstances require it, their reports should be brought to the notice of the local Government.

XI.—Registers and Plans of Buildings.

(a) REGISTER OF BUILDINGS.

318. Each Superintending Engineer will keep a register (in Public Works Department Form No. 136) of all buildings in charge of the department within his circle, and each Executive Engineer a similar register of all the buildings within his division. In these registers the value of the land comprised in a property will be shown separately from the value of the building or buildings thereon, the value of each separate structure being also shewn separately. In the case of a purchased property the price paid will be apportioned between the various items comprising the property, *e.g.*, land, main building, servants' quarters, compound wall, well, etc. The registers will also show whether the building is to be maintained at the cost of Imperial, Provincial or Local Funds. The portion of the registers relating to churches should be kept in Public Works Department Form No. 137, the values of land and separate structures being shewn separately as indicated above.

(b) PLANS OF BUILDINGS.

319. In case of buildings and works borne on the returns of the Public Works Department, the Executive Engineer will be held responsible that plans of such buildings are corrected on completion of any alterations.

B.—RESIDENCES FOR GOVERNMENT OFFICIALS.

I.—General.

320. No houses should be built or purchased by local Governments as residences for public servants, except in the following cases :—

- (i) When it is the recognized duty or established custom of the Government to provide quarters at Government expense.
- (ii) When it is necessary on public grounds for the officer to reside on, or close to, the premises in which his duties have to be performed, such as a jail, a police *thana*, a school, a factory, a mint, etc.
- (iii) When it is necessary to provide residences in parts of the country where no civil station or cantonment exists, and where a lengthened term of residence would render camp accommodation unsuitable, *e.g.*, buildings along lines of roads or canals, for the housing of officials employed on their construction or maintenance.
- (iv) When it is shown to the satisfaction of the local Government that suitable house accommodation for officers whose appointments are permanent in respect of locality is not available in a civil station or cantonment already in existence, or is available only under circumstances which will be likely to place such officers in an undesirable position in relation to house proprietors.

321. Proposals to construct or purchase residences for officials in all cases which are not provided for in paragraph 320, or in which the local Governments have doubts as to the operation of that paragraph, should be submitted to the Government of India for orders.

322. I. Before sanctioning or recommending proposals for the construction or purchase of a residence for a Government official, the local Government should consider whether the requisite accommodation cannot be more conveniently provided by taking an existing building on lease for such a term and on such conditions as may be appropriate. No such lease should be entered into without the express sanction of the local Government, which must be accorded subject to the condition that the present and future incumbents of the appointment held by the official for whose accommodation the building is leased shall be required during the term of the lease to occupy the house and to pay as rent—

- (a) the sum payable annually to the lessor ;
- (b) when repairs are executed by Government the estimated annual charges for repair and maintenance ;
- (c) in cases in which Government is liable to pay municipal taxes, the amount of such taxes, *vide* paragraph 311.

The occupant shall also pay municipal taxes which by local rule or custom are levied on the occupant, in addition to the rent payable to Government. When the rent payable by Government for the house exceeds 10 per cent. of the average salary and local allowances, if any, of the class of official who

will usually occupy it, the sanction of the Government of India should be obtained before the lease is executed. The lease may, however, be sanctioned by the local Government if the house to be leased is intended for the occupation of—

- (i) officers whose average salaries (including local allowances) do not exceed Rs. 500 *per mensem*, when the salary is charged wholly or partly to Provincial revenues ;
- (ii) officers whose average salaries (including local allowances) do not exceed Rs. 100 *per mensem*, when the salary is charged wholly to Imperial revenues. In the case of divided heads in Baluchistan and the North-West Frontier Province this limit applies to the Imperial share only.

II. Leases should ordinarily provide that the lessor will execute all structural repairs before the building is occupied and will carry out such additions, alterations and repairs as are necessary to render the building habitable and suitable for the purpose for which it is required. In the event of any addition or alteration to the building being made subsequent to the signing of the lease at the request of the occupant and at Government expense, the consent of the owner must first be obtained in writing unless the work is considered by the local Government to be essential for sanitary reasons, and the rent payable by the occupant will be increased under the following rules :—

- (i) If the lessor agrees to take over the work done on the expiry of the lease and to pay to Government the original cost of that work, less an allowance for deterioration, which should be fixed before the work is done, the occupant will be required to pay the following additional charges :—
 - (a) $3\frac{1}{2}$ per cent. on the capital cost of the additional work ;
 - (b) the percentage or amount fixed for deterioration ;
 - (c) the annual estimated charges for maintenance and repairs of the additional work (if repairs are executed by Government) ;

or

- (ii) If the landlord refuses to accept any liability for the additional work, the rent payable by the occupant will be increased by a sum sufficient to cover during the period of the lease—
 - (a) the capital sum expended including interest at $3\frac{1}{2}$ per cent. ;
 - (b) the annual estimated charges for maintenance and repairs of the additional work.

NOTE.—The amount to be recovered monthly from the tenant should be fixed when the work is completed and should be distributed equally throughout the remaining period of the lease.

In case (i) the capital cost will be held to be the total expenditure less half the amount which will be recovered on account of deterioration.

In case (ii) interest will be calculated on half the amount of the outlay.

III. Capital expenditure under sub-clause (ii) of clause II should only be incurred when absolutely necessary, and, except in the case of houses intended

for occupation by officers referred to in sub-clauses (i) and (ii) of clause I of this paragraph, the previous approval of the Government of India should be obtained in cases where the capital expenditure under sub-clause (i) or (ii) of clause II above will raise the rent of the leased building to an amount in excess of 10 per cent. of the average salary and local allowances, if any, of the class of official who will usually occupy the building.

IV. Remission or reduction of charges on account of rent for the occupation of leased houses will be governed by the rules in paragraph 325, and the rent liability of the occupant will be subject to Rule I (b) of that paragraph.

II.—Rent rules for Government buildings used as residences.

323. The incumbent, whether permanent or temporary, of an appointment for whose benefit a house has been constructed or purchased or leased by Government under the conditions specified in paragraph 322 and in rule (1) E, paragraph 431, will be held responsible for the prescribed rent during his tenure of the appointment.

Local Governments may sanction exceptions to this rule in the following cases :—

- (a) When an officer is acting in such an appointment, but is discharging the duties thereof in addition to those of his substantive appointment and already pays rent for a house.
- (b) When an officer, in addition to the duties of such an appointment, carries on those of another appointment which preclude him from occupying the house.
- (c) When he has been promoted or transferred to the appointment in the same station and it is not considered necessary that he should change his residence.
- (d) When an Indian officer succeeds to, or officiates in, an appointment, the residence appertaining to which has been constructed to suit the requirements of a European. This rule applies *vice versa* to the case of a European officer.
- (e) When an officer officiating in an appointment for a period not exceeding two months is actually prevented from occupying the house provided for him by circumstances which the local Government considers sufficient to warrant an exception being made in his favour.

NOTE.—The permanent incumbent may, during absence on privilege leave, be permitted by the local Government to store, free of rent, his furniture and other belongings in the Government residence he has been occupying, when both the conditions specified below are fulfilled :—

- (i) the temporary incumbent does not require the residence and is exempted from the payment of the rent thereof ; and
- (ii) arrangements cannot be made to lease the house during the absence of the permanent incumbent.

324. The sub-letting of an official residence may be permitted under the following conditions :—

- (i) the sub-let should be to a tenant approved by the Superintending Engineer as representative of Government ;
- (ii) the officer will still remain personally responsible for the rent and for any damage caused to the building beyond fair wear and tear ;

- (iii) Government will not recognise the sub-tenancy ;
- (iv) the rent to be charged by the officer to his tenant should not, except with the sanction of the local Government in special circumstances, exceed the rent paid by the officer to Government ;
- (v) sub-tenancy should continue only for so long as the officer who makes the arrangement holds the appointment for which the official residence is provided.

325. For the purpose of the following rules Government buildings intended for occupation as residences by Government officials and others will be divided into two classes :—

CLASS I.—Buildings from the rentals of which an adequate return is expected on the capital cost, that is, buildings which will ordinarily be occupied by tenants whose rents will be fixed in accordance with rules I and II.

CLASS II.—Buildings from the rentals of which an adequate return on the capital cost is not expected, that is, buildings which will ordinarily be occupied by officials who are entitled to accommodation rent free, or at reduced rents, the amounts of which are determined otherwise than in accordance with rules I and II.

NOTE.—The fact that a building of Class I is occasionally occupied by a tenant who is entitled to accommodation rent free, or at reduced rents, will not justify its removal from Class I to Class II, and *vice versa* a building in Class II should not be transferred to Class I whenever it is occupied by a tenant who may be required to pay rent in accordance with rules I and II. Buildings should be transferred from one class to the other only when there is a permanent change in the conditions under which they will ordinarily be rented. Transfers should be made only under the orders of the local Government and should have effect in all cases from the commencement of a financial year.

Basis of assessment for buildings in Class I.

RULE I.—The rent for each building in Class I will be fixed by the local Government subject to the following conditions :—

- (a) The aggregate of the full annual rentals fixed for all buildings in this class shall not be less than a sum which will cover interest at $3\frac{1}{2}$ per cent. on the capital cost of the buildings *plus* the estimated average annual charges for maintenance and repairs.
- (b) The rent charged for any building occupied by a Government official shall not exceed 10 per cent. on the salary, including personal allowances, local allowance from whatever sources received, and, in the case of re-employed pensioners, the pension of the officer in actual occupation ; but in the case of an officer drawing presidency house rent, the Government allowance shall be deducted from the amount assessed as rent for the quarters occupied, prior to the application of the limit of 10 per cent. on pay and allowance other than house allowance.

NOTE 1.—The rent liability need not necessarily be limited to 10 per cent. of salary and allowances in cases where occupation of quarters is optional.

NOTE 2.—All officers in political employ serving in Native States in India with the exception of—

- (a) Agents to the Governor-General and Residents of the 1st class,
- (b) officers serving in Burma,

- (c) the Assistants to the Agent to the Governor-General in Rajputana in respect of the houses occupied by them at Mount Abu,

who occupy houses owned or leased by Government, are required to pay rent under the rules in this paragraph, subject to a maximum of 5 per cent. of salary (including personal allowances) and local (but not sumptuary) allowance where furniture is not supplied, or where no assistance is given by Government to the maintenance of the grounds, and to a maximum of 10 per cent. if the house is furnished by Government or the garden attached thereto is maintained at Government expense. The assessed rental in both cases is based on the cost of the whole house, subject to the maximum limits referred to, and not only on that of the private portion of the house occupied.

- (c) For the purpose of this rule the capital cost of a building shall, unless specially reduced under clause (g), be taken as the cost of the building and its site, without addition of any percentages on account of establishment or tools and plant. If the house was constructed on land purchased by Government, the value of the site will be the price paid for it by Government, if this can be ascertained; if not, it will be the value at the time that these rules are first applied. If the house was built on land the property of Government, the actual outlay incurred by the State on such land should be included in the capital cost of the building, for the purpose of assessing rent; but if no such outlay has been incurred, the value of the site should not be included in the capital cost of the building.
- (d) In the case of houses purchased by Government, the capital cost will be the price actually paid for the property together with the amount of the works outlay incurred by Government in altering, restoring or improving the building. When there is no record of the actual price paid by Government for any building, its present value should be estimated by the Executive Engineer of the division and approved by the Superintending Engineer, and this estimate should be taken as the capital cost.
- (e) The average annual cost of maintenance and repairs will consist of two parts—special and ordinary charges.
- (i) Special charges will be those incurred in the renewal of floors or roofs, or on other special repairs or replacements occurring at long intervals. Provision for such charges should be made in the form of a percentage on the capital cost of each building, which will vary for different classes of buildings, and will, in the first instance, be fixed for each class by the Chief Engineer. When repairs are necessitated by the occurrence of fire, flood, earthquake, abnormal storm or other calamity, the cost of such special repairs should be shown separately in the Capital and Revenue Accounts under Revenue charges during the year, and should not be included in the total charges or taken into account as a basis for the revision of the rent.

NOTE.—The cost of replacements or additions which really represent an increase in the value of a building, will, to the extent of such increase, be chargeable to the capital cost of the building, the balance only being chargeable to special repairs—*vide* paragraph 175.

- (ii) Ordinary charges will include the cost of ordinary annual repairs, together with a proportional share of the expenditure that may be required quadrennially or at other short intervals.

The amount of these charges will be estimated by the Executive Engineer of the division and approved by the Superintending Engineer. Ordinary charges will also include the share of municipal taxes payable by Government. Municipal taxes which by local rule or custom are levied on the occupant will be payable by the occupant under paragraph 311, in addition to the rent payable to Government under these rules.

In estimating the average annual charges for maintenance, no percentages will be added on account of establishment or tools and plant, and the estimated annual cost of maintenance will be subject to reconsideration when necessary.

- (f) When a building is occupied partly as a residence, and partly as an office for which no rent is paid, the capital value of the portion occupied as a residence should be separately estimated, for the purpose of this rule. The cost of maintenance of the residential portion should also be separately estimated and accounted for.

NOTE.—When (a) separate office accommodation is provided for the occupant and, (b) the use of part of his residence for office or business purposes is optional, no deduction from the rent is permissible on this account.

- (g) When the capital cost of a building, as defined in clauses (c) and (d), is in the opinion of the local Government greatly in excess of its real value, so as to involve the assessment of a rental far above the value of the accommodation provided, application may be made to the Government of India for sanction to write off a portion of the capital cost. When such applications are submitted, they should be accompanied by a statement giving the information required by rule VIII and the reason for the excessive cost should, as far as possible, be explained.
- (h) Renewals of a building or of its subsidiary works such as out-houses, roads, drains, culverts, etc., or new construction, such as retaining walls, necessitated by the occurrence of fire, flood, earthquake, abnormal storm or other calamity will be chargeable to the capital cost, but on completion the local Government should decide what amount should be written off the original capital cost, and report the decision and the reason for it to the Government of India. When a portion of a building is required to be dismantled to make room for alterations or additions, the capital value of the dismantled portion should be dealt with under paragraph 176.
- (i) All buildings of Class I under a local Government may be kept on a single list for the purpose of this rule, or there may be separate lists for each circle of Superintendence, as may be more convenient; and local Governments may delegate the power of fixing rents under this rule to the Chief Engineer or the Superintending Engineer, as the case may be. Separate lists are not required for buildings the rent proceeds of which are creditable to different services.

- (j) As an alternative to the system of grouping houses for purposes of assessing their rents permissible under clauses (a) and (i) above, local Governments are empowered, in cases in which they are of opinion that it is desirable to do so, to group the value of sites of buildings of Class I situated in the same station and to distribute the total cost of the land to the various buildings concerned in proportion to the areas which they occupy. This grouping must, however, be confined to cases in which it will not have the effect of raising the capital value of a building and its site beyond the limit of cost permissible under paragraph 431(1)A, or of increasing the capital value of a building and its site which already exceeds that limit.

Remission or reduction of rents for buildings in Class I.

Rule II.—Local Governments are authorised to sanction a reduction or remission of the rents otherwise chargeable under rule I :—

- (a) When a building in Class I is occupied by an official who under a special or general order of the Government of India is entitled to accommodation rent free, or at a rent assessed otherwise than as provided in rule I, the rent of the building may be remitted, or reduced to the amount prescribed by rule for the official concerned.
- (b) Remissions of rent due for the occupation of a Government building may be sanctioned when the building is rendered uninhabitable by reason of extensive repairs being in progress, or from any other cause, provided that if the occupier finds that the house has become uninhabitable he shall at once report the matter to the Executive Engineer in charge of the building, who will immediately inspect it and forward a report on the subject to the Superintending Engineer. The latter will take such steps in the matter as he considers necessary, reporting his action to the local Government, who will then decide whether partial or total remission of rent is to be allowed.

NOTE.—Inconvenience caused by petty or ordinary annual repairs is insufficient to warrant remission of rent, which should be granted only when extensive structural repairs, justifying in the opinion of the local Government the vacation of the building, are carried out.

- (c) At stations where, owing to excess of accommodation or to other special circumstances, rents must unavoidably be assessed with reference solely to prevailing rates, special assessments may be made by the local Government, except in the case of buildings which have been constructed, purchased or leased as residences for officers holding particular appointments, and which are occupied by the incumbents of such appointments. In the case of such buildings reduced assessments can be made with the previous sanction of the Government of India, as provided in rule I (g), except in cases in which such sanctions can be accorded by local Governments under Rule IV of this paragraph.

Rents for buildings in Class II.

Rule III.—

- (a) No officers of Government are allowed residences free of rent, except under the sanction of some general regulations or order of Government.
- (b) When a building in Class II is occupied by any person who is not entitled to quarters rent free, or at a rent fixed otherwise than in accordance with rules I and II, the rent to be paid shall be fixed by the local Government in general accordance with these rules, that is, on the basis that the full annual rental of such buildings shall cover interest at $3\frac{1}{2}$ per cent. on the capital cost and the amount of the estimated average annual charges for maintenance.
- (c) When buildings in Class II are occupied by officials who are entitled to accommodation at rents fixed otherwise than in accordance with rules I and II, local Governments may sanction reductions of the rents prescribed in the circumstances contemplated in rule II (b).
- (d) When a public functionary, not entitled to free quarters, occupies a portion of his public office as a dwelling, the Executive Engineer shall be authorised to claim rent calculated under rule I (f).

Special cases in which rents may be assessed otherwise than under rules I and II.

Rule IV.—Where rents are not already charged under any special rule of the Government of India, local Governments are authorised, at their discretion, to sanction the entire or partial remission of the rent ordinarily leviable by rule in the case of quarters occupied by Government servants drawing salaries not exceeding—

- (a) Rupees 500 *per mensem*, when the salary is charged wholly or partly to Provincial revenues,
- (b) Rupees 100 *per mensem*, when the salary is charged wholly to Imperial revenues. In the case of the divided heads in Baluchistan and the North-West Frontier Province this limit applies to the Imperial share only.

This authority does not extend to the remission, either wholly or partially, of rent in cases where two or more houses are provided for the same officer.

Nor does it extend to the remission of rent in connection with a large house-building scheme which requires the sanction of the Government of India under clause (1) F of paragraph 431. Any proposal for the remission of rent in such cases should be submitted simultaneously with the house-building scheme for the orders of the Government of India.

Nor does it extend to the case of an officer's family occupying Government quarters, after his head-quarters have been transferred to a different station.

The remission, either wholly or partially, of rent outside the provision of a house allowance scheme, such as those sanctioned for Calcutta, Bombay and Rangoon, also requires the previous sanction of the Government of India.

Rule V.—All Police officers, of rank lower than that of Assistant or Deputy Superintendent of Police, may be provided with free quarters in Police lines, stations, etc., at the discretion of local Governments. When quarters are not available in the Police lines, etc., other suitable quarters may be provided. When Government buildings are not available and the local Government desires to provide accommodation, it may be rented until quarters can be built, but the grant of house-rent allowances in lieu of free quarters is not admissible.

Rule VI.—Free quarters for Educational officers will be provided under the following rules :—

- (a) When a substantial proportion of the students of a Government college are resident in hostels adjoining or near the college building, the local Government may, without the sanction of the Government of India, provide free quarters for not more than the Principal and one professor.
- (b) In any case in which it is considered desirable to extend the privilege to more than two officers, the local Government should refer the matter for the consideration of the Government of India with a full explanation of the reasons for the proposed extension.
- (c) The residences should be assigned to those members of the college staff selected by the local Government.

General.

Rule VII.—Local Governments must obtain the special sanction of the Government of India if they desire to assess, reduce, or remit the rent of a Government building, whether imperial or provincial, otherwise than in accordance with the foregoing rules.

Rule VIII.—All applications for sanction to reduce the rents of Government buildings occupied as residences below the amounts which should be charged under these rules must be accompanied by a tabular form in which should be shown the undermentioned particulars :—

- (1) Value of building and site.
- (2) Average annual charges for maintenance—
 - (i) Special, and
 - (ii) Ordinary.
- (3) Rent assessed according to rules.
- (4) Proportion of total area occupied by office (if any).
- (5) *Deduction on account of office rent (if any).
- (6) Rent that would be payable by occupant.

*See note to Rule I(f).

- (7) Rent that is proposed.
- (8) Average salary of occupant.
- (9) Market rate for similar accommodation in the same station (to be given as far as practicable).
- (10) Average rent chargeable under these rules for other Government buildings, with, as nearly as may be, similar accommodation (to be given as far as practicable).

Rule IX.—In all cases in which it is proposed to exempt an officer from the payment of rent, the undermentioned particulars should invariably accompany the application :—

- (a) Actual or estimated value of the house and site.
- (b) Rent chargeable under the rules.
- (c) Salary (including allowances) of the official recommended for the grant of free quarters.
- (d) Date from which it is proposed to grant the privilege of free quarters.
- (e) Specific grounds on which the concession is recommended.

Rule X.—Whenever houses are occupied free of rent, or at reduced rents, by any Government officials, the authority under which the exemption or reduction is made should, in every case, be communicated to the Audit Officer, in order that he may enter it in the Capital and Revenue Accounts of quarters.

Rule XI.—In cases in which the grant of free quarters or of quarters at reduced rents has been sanctioned by the Government of India, local Governments may, should such concessions appear to them, for any reason, to be no longer necessary, review such cases and assess rents under these rules, transferring the building, when necessary, from Class II to Class I.

Rule XII.—The practice of allowing public officers and others to occupy Government buildings rent free, on condition of keeping them in repair, is prohibited. A rent fixed with reference to the value of the property should in all cases be demanded, and the repairs should be executed through the agency of the Public Works Department.

NOTE.—This rule is not intended to prevent local Governments from exercising their discretion in regard to the transfer of Government buildings (which, though not immediately required for Government purposes, it is not considered desirable to dismantle) to local bodies on terms which will ensure the buildings being kept in proper repair and secure the right of re-entry after reasonable notice.

Rent recoverable from private persons.

Rule XIII.—When any Government building is, under proper authority, let to a private person, rent should be regularly recovered for the same at the rates prevailing in the locality for similar accommodation belonging to private owners ; but, without the special permission of the local Government, the rents charged for the buildings thus let in any stations should not be less than would result from the application to them of rule I (a).

Residences for certain high officials.

Rule XIV.—The sanctioned residences of the officials referred to in paragraph 303 will be occupied free of rent.

326. When private buildings are under proper authority hired for the accommodation of Government officials, the charge for rent shall be subject to the maximum laid down in paragraph 325, Rule I (b).

III.—Special rent rules for Presidency Towns.

327. The following are the rules for the recovery of rents from officers occupying public quarters in presidency towns :—

I.—Military and Medical officers and Warrant officers in civil employ, when entitled to presidency house rent, shall, if residing in any building the property of Government, forfeit presidency house rent allowance, and shall also pay house rent on the scale laid down in India Army Form No. W. 1776, subject to the maxima laid down in Army Regulations, India, Volume III, paragraph 375 (1915 Edition), Medical officers being charged according to their relative rank.

II.—Civil officers (including Chaplains) and all officers and subordinates in the Public Works Department, when entitled to presidency house rent under the rules in force prior to the introduction of the Calcutta, Bombay and Rangoon House Allowance Schemes, shall, if residing in any building the property of Government, draw presidency house rent and pay rent to be fixed in each case on the principle laid down in paragraph 325. If the quarters are not the property of Government, but rented by it, the rent to be recovered from the officers shall be the actual rent if the officer occupies the whole house, or a fair share to be determined by the Superintending Engineer, if he occupies a part.

NOTE.—Under the rules relating to the Calcutta, Bombay and Rangoon House Allowance Schemes, officers provided with quarters by Government, whether free or on rent, are ineligible for admission to the benefits of those schemes.

III.—If the rent payable by an officer under rule II of this paragraph is less than the amount of presidency house rent allowance to which he is entitled, he shall draw only so much of the house rent allowance as is equal to the rent payable by him.

IV.—Officers who are supplied with public quarters and compelled to live in them for special reasons, such as Resident Physicians and Surgeons of hospitals, are exempted from the operation of these rules so far as they relate to the payment of rent for the occupation of such quarters.

V.—These rules do not apply to military officers in military employ.

IV.—Sanitary, Water-supply and Electrical Installations in Government buildings occupied as residences.

328. The provision of sanitary, water-supply and electrical installations in Government buildings occupied as private residences may be sanctioned by local Governments provided that there is no doubt that the full prescribed

rent on the outlay incurred can be continuously recovered. This restriction may, however, for special reasons be relaxed by local Governments in cases when they are empowered to sanction remissions of rent under paragraph 325, rule IV. The cost of such installations is not to be included in determining the capital expenditure on the house for the purpose of applying the limit on such expenditure prescribed in paragraph 431.

329. Rent for sanitary, water-supply and electrical installations will be charged at a uniform rate of 8 per cent. per annum on the outlay incurred, made up as follows :—

3½ per cent. for interest.

4½ per cent. for repairs and depreciation.

These charges are payable by tenants in addition to the rents for the residences leviable under the ordinary rules and in addition to the 10 per cent. limit prescribed in paragraph 325, rule I (b) when that limit applies. This rule applies also to tenants who are entitled to residences free of ordinary rent.

330. Local Governments have the same powers of sanctioning entire or partial remission of rent for these extra services as they possess in respect of ordinary rent for the quarters themselves under the provisions of paragraph 325, rule IV. But in the case of electrical installations tenants are required, in every case, to pay the charges on account of current and meter hire and no remission of these charges is permissible.

Chapter IV.—Miscellaneous rules regarding office work, excluding accounts procedure.

A.—INITIAL RECORDS OF ACCOUNT.

331. The initial records upon which the accounts of works are based are :—

- (a) The Muster Roll.
- (b) The Measurement Book.

For work done by daily labour, the subordinate in charge of the work will prepare a muster roll which will show the work done by this means and the amount payable on this account. For piece-work and for contract work generally, the measurement book will form the basis of account. From the muster rolls the subordinate will prepare the labour reports, and from the measurement book he will check (or, if so arranged, prepare) the bills and accounts of contractors and suppliers.

I.—Muster Rolls.

(a) NOMINAL MUSTER ROLL.

332. The nominal muster roll, Form No. 2, or such other form as may be prescribed by the local Government, is the initial record of the labour employed each day on a work, and must be written up daily by the subordinate deputed for the purpose.

(b) LABOUR REPORTS.

333. For all large works or groups of works, labour reports, in the prescribed form, will be submitted either daily or periodically as may be directed by the Executive Engineer. They show the number of each class of labourers employed on each work or sub-head. Discrepancies between labour reports and muster rolls should be investigated as soon as the latter are received after the close of the month.

II.—Measurement Books.

334. The measurement book must be looked upon as a most important record, since it is the basis of all accounts of quantities, whether of work done by daily labour or by the piece or by contract, or of materials received, which have to be counted or measured. The description of the work must be lucid, so as to admit of easy identification and check.

At the discretion of local Governments detailed measurements may be dispensed with in the case of periodical repairs when the quantities are recorded in efficiently maintained standard measurement books.

Detailed measurements may also be dispensed with in cases in which payments on account for work actually executed are made on the certificate of

a responsible officer (not below the rank of sub-divisional officer) to the effect that not less than the quantity of work paid for has actually been done, and the officer granting such a certificate will be held personally responsible for any overpayment which may occur on the work in consequence. Final payments may, however, in no case be made without detailed measurements.

It is optional with local Governments to introduce any modifications in the measurement book form which may be considered appropriate.

335. The pages of the book should be machine numbered, and no page should on any account be torn out, nor should an entry be erased or effaced so as to be illegible. If a mistake be made, it should be corrected by crossing out the incorrect words or figures and re-writing the words or figures, and the correction thus made should be initialled. A reliable record is the object to be aimed at, as it may have to be produced as evidence in a Court of Law.

336. The entries in the measurement book should, if possible, be made in ink; but when this is not possible and entries have to be made in pencil, the pencil entries should not be inked over, but left untouched. The entries in the "contents or area" column should, however, be made in ink in the first instance and not inked over.

337. The Superintending Engineer is required to make it his special duty during his tours to see that measurement books are carefully kept and measurements properly recorded, and that they are complete records of the actual measurements of each kind of work done for which certificates have been granted. He should also see that any orders of the local Government regarding check measurements are duly observed.

III.—Progress report of measurements on works executed under contract.

338. Every officer or subordinate in charge of a work carried out under contract should furnish to the Executive Engineer at the beginning of each month a progress report of the measurements, and a calculation of the quantities of work paid for during the previous month, together with a return of all the materials at site on the last day of the month. And no such officer or subordinate should be relieved of his charge until after a careful inspection by his superior officer, or under the certificate granted by the relieving officer. It is the duty of the officer in charge to bring to notice any dilatoriness, bad work, or anything militating against the interests of Government on the part of the contractor; and he will be responsible for any neglect in this respect.

B.—CUSTODY OF CASH.

I.—General.

339. Public money in the custody of the department should be kept in strong treasure chests and secured by two locks of different patterns. In the absence of any precise orders from the local Government, the Executive Engineer should make such arrangements for the custody of the key and the proper disbursement of all moneys as he considers requisite.

All the keys of the same lock must, except where the procedure prescribed in the note to this paragraph is adopted, be kept in the same person's custody, and, as a general rule, the keys of the one lock should be kept apart from the keys of the other lock, and in a different person's custody when practicable. When there is a police guard, the havildar or other petty officer of the guard should usually be the custodian of one set of keys. The chest should never be opened without both custodians being present. The non-commissioned officer or duffadar of the guard should always be present when a treasure chest is opened and until it is again locked. Whenever a cashier is attached to a division or sub-division, the keys of one of the locks of the treasure chest will necessarily remain in his possession.

NOTE.—If considered desirable, the duplicate keys of divisional and sub-divisional cash chests may be placed, under the seal of the Executive Engineer, in the custody of the Treasury Officer in the jurisdiction of the division concerned. In the event of this practice being adopted, a duplicate key register should be maintained and once a year, in the month of April, the keys should be sent for, examined and returned under fresh seal, a note being made in the register that they have been found correct.

II.—Responsibility of Government.

340. Officers, who are stationed at places where there are no treasuries or sub-treasuries, may utilize the services of barkandaz guards, if any, attached to their offices for the encashment of bills relating to their personal claims, and Government will accept liability for any loss caused by the act of the guard if the officer is not at the station where the money is drawn.

C.—CASHIERS.

341. Cashiers may be appointed whenever, in the opinion of the local Government, the cash transactions of a division or sub-division are sufficiently extensive to require it.

342. One cashier may make the cash payments of two or more sub-divisions, or throughout the whole of a division, wherever such an arrangement is found to be practicable.

343. The Executive Engineer will count the cash in the hands of each cashier at least once a month; or in the case of out-stations, he or the Assistant Engineer will count it whenever he may visit them. He will on such occasions record a note in the cash book showing the date of examination and the amount (in words) found.

D.—STORES.

I.—General.

344. The stores of the Public Works Department are divided into the following classes, viz., (i) Stock, or general stores, (ii) Tools and plant, (iii) Road metal and (iv) Materials charged direct to works. Unless there are orders to the contrary the officer in charge of a sub-division will be responsible for all the stores belonging to it.

345. An Executive Engineer is responsible that proper arrangements are made throughout his division for the custody of public property. He must be careful to keep all tools and implements in efficient order, must protect surplus stock from deterioration, and must take proper precautions to prevent the loss of public stores by fire.

346. Every officer is bound to take charge of departmental stores which, from the death or departure of the person lately in charge, or from any other cause, may be left at or near his station without adequate protection.

II.—Acquisition of stores.

(a) PURCHASE OF STORES.

(i) *Stores (other than Tools and Plant).*

347. Stock, road metal and other materials (not being articles of European manufacture, which must be indented for on England), required in ordinary course for the execution of sanctioned works, may be procured on the responsibility of the Executive Engineer without special authority, though the Superintending Engineer's approval should be obtained to the measures proposed for the purchase of stock in large quantities. If the stores are to be manufactured, a separate estimate for their preparation may be required, as laid down in paragraphs 357 *et seq.*

(ii) *Tools and Plant.*

348. The articles comprised under the head "Tools and Plant" can only be purchased or manufactured on estimates sanctioned by competent authority, with the exception of purchases or manufactures not exceeding Rs. 50, for which estimates are not required.

(b) INDENTS.

(i) *On India Office.*

349. I. The general rules for the supply of articles required for the public service, whether of indigenous origin or otherwise, will be found in the Stores Rules in entry (k) of Appendix BBBB to the Civil Account Code, Volume I, and instructions for the preparation and submission of indents and annual estimates of, and returns of expenditure on European stores are given in Appendix 4. With regard to indents for stores obtainable from other departments attention is invited to rules 8 and 10 of Appendix 4, and to paragraphs 351 to 355 and 368 of this Code.

II. The restrictions imposed by the Stores Rules do not apply to purchases made by or on behalf of Native States, Port Trusts, Municipalities, or local funds, excepting when the stores purchased are paid for from Government revenues on behalf of Government or from funds advanced by Government; in the latter circumstances Government may, however, direct that the provisions of the Stores Rules need not apply. When a Public Works Department officer carries out a work for any of the local bodies referred to above the Rules shall apply, except when the local body

specially desire to have the stores purchased otherwise, and the local Government has accorded its approval thereto. In according its approval the local Government should stipulate that the stores must be approved by the officer carrying out the work before the purchase is concluded.

350. It is the declared policy of Government to encourage the purchase in India of articles which are either produced or manufactured locally, and preference should be given to such articles when the quality is satisfactory and the prices not unfavourable. All indents for demands on the India Office should accordingly be carefully scrutinized by the sanctioning authority with a view to judging whether articles are being indented for from Europe which could equally economically and satisfactorily be obtained from local manufacturers.

(ii) On other Departments.

351. Indents on the Ordnance Department should be submitted in Indian Ordnance Form No. 278. Indents on other departments in India, when not required to be prepared on forms supplied by the department indented upon, should be prepared in duplicate agreeably to P. W. D. Form No. 40A, and must be addressed to the officer who is to supply the articles. They must explain fully and in detail the nature of the articles required.

352. Such indents should be submitted through the Superintending Engineer, and, if approved, will be countersigned and passed on by him to the head of the department concerned, who, on sanctioning the indent, will send it to the local officer of his own department for compliance, giving notice to the indenting officer.

353. Receipts in the forms supplied by Ordnance or other officers must be granted for all stores procured on indents from them; and generally, when the aid of another department is sought in supplying stores or otherwise, the transaction will be conducted so as to conform with the rules of that department.

354. In the absence of special instructions to the contrary, Executive Engineers are prohibited from resorting to the Ordnance magazines or to the Supply and Transport Corps for the supply of any articles which can be procured in the local markets or made up in their own workshops.

355. Emergent indents on other departments in India may be submitted only in cases of actual necessity (which must be reported to the Superintending Engineer) when serious inconvenience would be likely to arise from the submission of indents in the ordinary way. Emergent indents will nevertheless be complied with at once on the responsibility of the indenting officer, and will then be submitted by the complying officer for the necessary counter-signature, so that the Superintending Engineer may exercise a check over such demands.

(c) PURCHASE FROM GOVERNMENT WORKSHOPS.

356. All articles of iron-work which have not to be obtained from England through the Secretary of State in accordance with the Stores Rules and which cannot be conveniently made up in Executive Engineers' workshops, may be procured on indent from any Government workshop authorized to undertake

work for other departments. The orders in the Stores Rules regarding the Indian firms to which orders may be given for articles to be manufactured out of imported materials, should be closely followed.

(d) MANUFACTURE.

357. The manufacture or collection of material involving an outlay of Rs. 5,000 or upwards, must in all cases be covered by an estimate showing the proposed outlay and the material to be received.

358. If the material be for a work already duly sanctioned, or for reserve stock within the sanctioned limit for the division, the estimate will merely require the approval of the Superintending Engineer, but in all other cases the estimate must be duly sanctioned by competent authority, as though for an original work.

III.—Reserve of stock.

359. The prevalent practice in very many parts of India, in consequence of the delay that would otherwise occur in manufacturing and procuring various materials, is to collect and keep up a reserve supply of stores. And as these cannot be debited at once to any specific work, since it is not known on which work they may be used, such stores are accounted for in a suspense account of stock.

360. Ordinarily, materials should be purchased only for works in progress, and petty stores obtained, if possible, from a supplier who should enter into a contract for them at schedule rates, and no reserve of stock should be kept. But in the case of any division in which, owing to its remoteness from markets or for any other reason, it may be considered absolutely necessary that a reserve should be maintained, the local Government should sanction a maximum value of reserve stock; and, if this has been done, the Executive Engineer is authorized, subject to the approval or sanction of the estimate therefor where required by the provisions of paragraph 358, to purchase or manufacture, to an extent sufficient to keep his stock up to that limit, the sanction of superior authority being required only when it is desired to exceed it. The fixed maximum should be kept at the lowest point compatible with efficiency, and the stock returns of divisions should be carefully scrutinized by Superintending Engineers, from time to time, with reference to this point. It will be open to each local Government to frame rules for the purchase or manufacture of reserve stock, or to regulate stock purchases in particular cases and localities.

IV.—Stock-taking.

361. Executive Engineers are to have stock taken throughout their divisions at least once a year.

362. It is not necessary that all the stores of a division, or even of a sub-division, should be checked and counted at the same time; and the stock-taking may be arranged so as to go on gradually in the manner most convenient to the officers concerned. It is, however, essential that the greatest possible precision and accuracy should be maintained in the store returns, and the Executive Engineer should make such arrangements as are calculated to secure this result, and Superintending Engineers are responsible that this

is done. The dates on which articles are taken stock of are to be entered in the store returns.

363. Important stores should, as a rule, be counted by a member of the engineer establishment, but this duty may, at the discretion of the local Government, be entrusted to a member of the upper subordinate establishment when holding the charge of a sub-division. The Superintending Engineer, when he thinks proper, may depute an officer from one division to aid in the stock-taking of another.

364. All articles of stock (not including tools and plant) which are not likely to be required during the following twelve months, should be reported to the Executive Engineer who will, if necessary, take the Superintending Engineer's orders as to their disposal.

V.—Disposal of stores.

(a) LOSS OF STORES.

365. Unless specially authorised to write off finally the irrecoverable value of stores, etc., Executive Engineers should, in case of any robbery, loss or destruction by fire or otherwise, of public stores, submit a report to the Superintending Engineer who will, if necessary, report the matter to the Local Government for orders.

366. An immediate report of the loss of stores must also be made to the police, and all proper steps taken for the recovery of the property. When an enquiry is held either by the police authorities or others, the Executive Engineer must, in cases where he is not himself authorized to write off the value of the property, obtain and forward, as soon as possible, to the Superintending Engineer, a copy of the proceedings.

(b) SALE OF STORES.

(i) General.

367. When stock materials are sold to the public or other departments (including Guaranteed Railways and State Railways leased to or worked by Companies) or are issued on account of any work executed for them in workshops at their full value, an addition of 10 per cent. must be made to cover charges on account of supervision, storage, and contingencies. This addition may, however, be waived by the officer empowered to sanction the sale in the case of surplus stock which, in his opinion, would otherwise be unsaleable.

(ii) Surplus and unserviceable stores.

368. At the end of each official year, lists of surplus stores in the Buildings and Roads and Irrigation Branches separately, should be prepared by local Governments and circulated in print to other local Governments and to State Railways.

369. When stores (including tools and plant) of any kind become unserviceable, a report thereof must be made in the Survey Report Form; this should be done at once on discovery of the fact, as it is desirable to avoid keeping worthless materials on stock. In the report all proper explanations

must be given, and the period stated during which the articles have been in store or in use, and the cause of deterioration.

370. Except as provided in paragraph 467 (c) (ii), no public stores may be sold otherwise than by public auction, without the permission of the Superintending Engineer. Commission, which should ordinarily not exceed 5 per cent., may be allowed to the auctioneer, not being a departmental subordinate, but no commission can be allowed on private sales.

371. Ordnance stores not required by Public Works officers must be returned by them into the nearest magazine.

VI.—Mathematical Instruments.

372. All new instruments required for the Public Works Department, which have been provided for in a sanctioned estimate, should be obtained by indent from the Mathematical Instrument Office, Calcutta. That office issues biennially a complete price list of all instruments available, and a copy of this should be in every Executive Engineer's possession. It can be obtained, if required, from the officer in charge of the Mathematical Instrument Office, Calcutta. Except when the cost does not exceed Rs. 50, all indents on the Mathematical Instrument Office, Calcutta, should be accompanied by a certificate by the indenting officer to the effect that the supply of the articles detailed therein is covered by a sanctioned estimate, and the specific reference numbers of the instruments shewn in the price list should always be quoted in such indents. Instruments requiring repair should ordinarily be sent to the Mathematical Instrument Office, Calcutta or to the Depôt from which they were supplied, for the purpose, unless there is any Government workshop more conveniently situated where the repairs can be properly executed, or in cases of urgency, when the work may be entrusted to a local firm.

Local Governments should frame such rules as may be necessary to ensure that surveying and mathematical instruments are not stocked in excess of requirements and that surplus instruments are returned either to the Mathematical Instrument Office, Calcutta, or to the Depôt from which they were obtained.

E.—STOREKEEPERS.

373. When the stores are sufficiently extensive to require it, a storekeeper will be appointed to the charge of them. The storekeeper will have nothing to do with the disbursement of cash, the supply of materials, or the preparation of bills. His duties will be confined to the custody, preservation and issue of the stores under his charge, and to keeping the required returns relating to them.

F.—RULES FOR DIVISIONAL WORKSHOPS.

374. The divisional workshops may be treated as a distinct sub-division, or they may form a portion of a sub-divisional charge.

375. No work is to be undertaken in workshops of the department other than work required for the various branches of the department, except under some general or special order of the local Government.

376. No work should be undertaken for municipalities or private parties before the whole estimated cost, including all charges for supervision, profit, etc., that may be leviable under the rules for the time being in force, has been paid to the Executive Engineer, or into a Government treasury to the credit of the Public Works Department. This rule may be relaxed at the discretion of the Executive Engineer, or Superintendent, in the case of employes of the division, provided that the expenditure incurred is deducted monthly from their salaries.

G.—TRANSFERS OF CHARGE.

I.—General.

377. An officer must not delay making over charge after the arrival of the relieving officer; nor must he, without a medical certificate or the permission of his immediate superior officer, leave the station before the arrival of his successor.

378. The relieving officer will take up the expenditure of cash and stores from and for the first day of the month during which the relief took place, and submit the next monthly accounts in the same manner as if he has been in charge during the whole month. But the relieved officer remains responsible that proper explanation is forthcoming for transactions during his incumbency.

379. If the relieving officer fails to bring to notice within a reasonable period any deficiency or defect in work or stores taken over from his predecessor, he will be held responsible for the same, both as to quantity and quality, so far as he was in a position to ascertain it.

380. In the case of any sudden casualty occurring or any emergent necessity arising for an officer to quit the division, sub-division or work to which he is posted, the next senior officer of the department present will take charge. When the person who takes charge is not of the engineer or upper subordinate establishment, he must at once report the circumstances to his nearest departmental superior, or, in the absence of such an authority, to the Commanding Officer in a Military Station, and, in other cases, to the nearest Civil Officer, and obtain orders as to the cash in hand, if any.

381. A register of incumbents of charges should be kept in every divisional office showing the period of incumbency of each officer who has held charge of the division and of the several sub-divisions, and, in each sub-divisional office, a similar register of the incumbents of that sub-division only.

382. No acting allowance can be drawn in any case by a relieving officer until the transfer is complete, but as far as pay and allowances, other than acting allowances, are concerned, an exception may be made to the general rule in all cases where the charge to be transferred (whether a division, a sub-division or other charge) consists of several scattered works which the relieving and relieved officers are required, by the orders of a superior officer, to inspect together before the transfer can be completed. The relieving officer will be considered as "on duty" if the period taken in carrying out these inspections is not considered by the Superintending Engineer to be excessive. An officer

returning from leave will therefore, in such cases, draw full pay, and an officer transferred while on duty or on privilege leave will, for the same period, be considered "on duty" and not on joining time.

NOTE.—The orders contained in this paragraph give greater powers than are conferred by the general orders contained in Article 52 (a) of the Civil Service Regulations.

II.—Executive Engineers and Sub-divisional Officers.

383. In the case of transfers of divisional and sub-divisional charges, the cash book or imprest account should be closed on the date of transfer, and a note recorded in it, over the signature of both the relieved and relieving officers, showing the cash and imprest balances and the number of unused cheques, made over and received in transfer by them respectively. A copy of this note, together with the following documents, should be forwarded the same day to the Superintending Engineer in the case of divisional, or to the Executive Engineer in the case of sub-divisional charges :—

- (1) Transfer report, P. W. D. Form No. 146 being used in the case of sub-divisional charges.
- (2) Receipt of Stock, Tools and Plant and other stores under the immediate charge of the relieved officer, Forms A and B being used for divisional and sub-divisional charges respectively.
- (3) A detailed report (P. W. D. Form 42-E.) on the state of surveying and mathematical instruments. In the case of transfer of divisional charges this report should be in respect of instruments at head-quarters only.

The receipts of cash and stores balances should be prepared by the relieved officer, but the relieving officer should note any inaccuracies therein so that the Superintending Engineer or the Executive Engineer, as the case may be, may pass such orders in respect of any deficient articles as may be necessary. A copy of the receipts may be given to the relieved officer, if desired by him.

FORM A.

Received in transfer from A. B., late Executive Engineer, _____ Division, the stores in his personal charge as detailed in the annexed list.

The balance returns of stock and tools and plant in charge of all sub-divisional officers for the half year and year ending _____ respectively are on record, and the divisional stock returns have been prepared to end of _____

[Station and date.]

C. D.,
Executive Engineer _____ Division

FORM B.

Received in transfer from A. B., late officer in charge _____ sub-division, the stock and tools and plant which have been in his personal custody, as detailed in the last balance return and accounts of receipts and issues to date. The returns for the year ended _____ the half year ended _____ and for the month of _____ for the whole sub-division have been submitted to the Executive Engineer, and the account of daily receipts and issues for the current month has been written up to date.

[Station and date.]

C. D.,
Relieving Sub-Divisional Officer.

384. The relieving officer should then, unless otherwise ordered, proceed with the relieved officer to inspect the records, cash, stores, works and materials at site of works, in charge of subordinates, but in the case of the transfer of a divisional charge, the relieved officer should accompany the relieving officer in the inspection of the outstations only when so directed by the Superintending Engineer. The relieving officer should examine the accounts, count the cash, inspect the stores, and count, weigh and measure certain selected articles, in order to test the accuracy of the returns, and should minutely examine the works in progress as to their quality, and as to their accordance with the sanctioned plans and estimates; he should also record his opinion as to the correctness of the accounts of materials at site.

385. The relieved officer should further give the relieving officer a list and memorandum showing all the works in hand and the orders remaining to be complied with and of such matters as particularly require his attention, with full explanation of any peculiarity of circumstances, or apprehended difficulties. He should also furnish the relieving officer with a complete statement of all unadjusted claims, with the reasons for their not having been adjusted in due course, and a report as to any complication likely to arise owing to their non-adjustment.

386. The relieving officer, in reporting that the transfer has been completed, should bring to notice anything irregular or objectionable in the conduct of business that may have come officially to his notice. In the case of the transfer of a divisional charge, he should describe the state of the records, cash, stores and works, mentioning what outstations he has yet to inspect, and when he proposes to visit each.

387. The relieving divisional officer should mention specially in his transfer report whether the accounts may be considered fairly to represent the progress of the works.

388. In the case of the transfer of a division the report of completion of transfer should, except in special circumstances, be submitted within a fortnight of such transfer. In the case of any disagreement between the relieved and relieving officers, a reference should be made to the Superintending Engineer.

389. The transfer report of a sub-divisional charge should, on receipt by the Executive Engineer, be scrutinised by him, any remarks necessary being entered in the column provided for that purpose. The report should then be forwarded to the Superintending Engineer, who, after passing such orders as may be necessary, should return it to the Executive Engineer for record in the divisional office.

390. In the case of a divisional or sub-divisional charge becoming vacant by the death or sudden departure of the officer-in-charge, the succeeding officer should take action as above prescribed and assume charge, forwarding to the Superintending Engineer or Executive Engineer, as the case may be, the receipts which would otherwise be given to the relieved officer.

III.—Other Officers.

391. In the case of transfers of charges other than divisions and sub-divisions, the Executive Engineer should issue instructions as to the works to be jointly inspected by the relieved and relieving officers.

Chapter V.—Special rules for Irrigation and Navigation Works.

A.—PRODUCTIVE PUBLIC WORKS.

I.—Definition of Productive Public Works.

392. Productive Public Works are works of a remunerative character undertaken for the improvement of the country, of which the first cost is usually met from borrowed money ; the interest, and the cost of maintenance and working being provided out of current revenues, the income being credited thereto.

II.—Conditions relating to Productive Public Works.

393. To admit of a work being classed as a Productive Public Work, the following conditions must be satisfied :—

- (a) There must be good reason to believe that the revenue derived from it will, within ten years after the probable date of its completion, repay the annual interest on the capital invested calculated at 4 per cent., but in preparing a project for sanction no deduction is to be made from the total capital outlay on account of anticipated excess of revenue over simple interest.

NOTE.—Capital invested includes (1) direct charges, (2) indirect charges, and (3) all arrears of simple interest, if any, i.e., balance of total interest over total net revenue.

- (b) It must be susceptible of having clear Capital and Revenue accounts of it kept.
- (c) Its classification as a Productive Public Work must be authorised by competent authority.

394. The Government of India are competent to sanction the classification of a work as productive when the cost does not exceed Rs. 10 lakhs excluding establishment and tools and plant charges, or Rs. 12½ lakhs inclusive of those charge ; the sanction of the Secretary of State must be obtained when the cost exceeds these limits.

III.—Surveys for Productive Public Works.

395. Surveys and other preliminary operations in connection with projects for Productive Public Works will not be treated as productive but as minor works, and the rules in Part B of this Chapter will apply.

IV.—Sanction to projects.

396. No authority lower than the Government of India is empowered to sanction the original project estimate for a productive irrigation or navigation work.

V.—Detailed working estimates.

397. After the approval by the Secretary of State or the Government of India of the project for an irrigation or navigation work, the local Government may modify the details of the works under any main or sub-head of account within the amount sanctioned for that head provided that such modifications do not in any way involve the alteration of other parts of the project, or affect the standard of efficiency or stability of the whole work. If the modification be likely to lead to any such result, the local Government should consult the Government of India before carrying out the proposed change. Similarly the orders of the Government of India should be obtained to any change involving a material departure from the approved design, irrespective of whether it is likely to result in increased outlay or not, whether under tools and plant or any other head, and to any proposal to debit to the project charges of a nature which it is not intended to bear and for which no provision exists in the sanctioned estimate.

398. Local Governments (and Superintending and Executive Engineers to the extent specified in paragraphs 459 (a) and 464 (a)) are authorized to sanction detailed working estimates against the provision under each head sanctioned in the project. For this purpose ascertained savings in the provision for works may, subject to the limitations imposed in paragraphs 262 and 397, be transferred from one sub-head to another of the same main head under the orders of the Superintending Engineer, and from one main head to another under those of the local Government, except that savings under the head "distributaries" may not be diverted to any other head.

NOTE 1.—As audit of the charges for establishment and tools and plant (ordinary) is not conducted against the provision made in project estimates, such provision will not be available for transfer to other heads.

VI.—Revised estimates.

399. Whenever it is ascertained that the expenditure upon any project or work treated as productive is likely to exceed the amount sanctioned by the Government of India or the Secretary of State, the Government of India should be immediately advised of the anticipated excess, which will, if the excess requires the sanction of the Secretary of State, be at once reported to him by the Government of India without waiting for a revised estimate, which should be submitted in due course by the local Government concerned to the Government of India with full explanation of the causes of the excess and of the probable effect on the financial prospects of the work. If the cost of the project or work is not expected, upon such revised estimate, to exceed twelve and a half lakhs of rupees in the case of works sanctioned by the Government of India, or, in the case of works sanctioned by the Secretary of State, to exceed, by one-tenth or by twelve and a half lakhs of rupees, the amount sanctioned by him, such excess expenditure may, provided that the remunerative character of the work be still established, be sanctioned by the Government of India. In the case of any larger excess, the sanction of the Secretary of State to the increased expenditure must be obtained. See also paragraph 262.

VII.—Completion Reports and Open Capital Account Expenditure.

400. It is not possible to define exactly the period at which the construction estimate of a "Productive Irrigation Work" should be closed; but unless specially ordered otherwise by the Government of India, it should be closed as soon as the project is practically in full operation, although there may be works such as drainage cuts, protective embankments, distributaries, etc., provided in the construction estimate, which it is not desirable or economical to construct at once.

401. It is, however, necessary to make provision for expenditure debitable to Capital, after the closing of the construction estimate of an irrigation project. The following rules govern this subject :—

I.—No expenditure may be incurred except under competent authority, and within the Budget provision.

II.—Works which it may be necessary to construct after the closing of the construction estimate of the project, will be divided into two classes—

(i) Works which are necessary for the full development of the project, but which are not in themselves directly remunerative.

[Examples.—Drainage cuts, protective embankments, overbridges, inspection houses, etc.]

(ii) Works which are directly remunerative in themselves.

[Examples.—New distributaries, facilities for navigation, works to increase the canal discharge, etc.]

III.—When the construction estimate is closed, the local Government will submit to the Government of India a completion report of the project comprising the following documents :—

(a) A statement (Schedule A) showing, by main-heads and sub-heads of the capital account, the actual expenditure on works completed up to the date of the closure of the construction estimate.

(b) A statement (Schedule B) of works which are within the scope of the sanctioned estimate and of which detailed estimates have been prepared and sanctioned by competent authority, but which were incomplete or had not been begun on the date of the closure of the construction estimate.

(c) A statement (Schedule C) of works, whether included in the construction estimate or not, which have been sanctioned by competent authority under the provisions of rule V below, between the date of closing the construction estimate and the date of the submission of the completion report.

(d) A statement (Schedule D) of works for which no estimates have been sanctioned up to the date of the submission of the completion report, but the probable expenditure on which can be foreseen and which are necessary to complete the project.

(e) A statement (Schedule E) compiled as a combination of statements A, B, C and D. This statement should also show, for pur-

poses of comparison, the sanctioned estimate by main heads and sub-heads of the capital account.

- (f) A report on the works executed up to the time of the closure of the construction estimate. This report will discuss the financial results already attained and expected in the future and the general prospects of the project and should be accompanied by forecast financial statements I—IV in Public Works Department Form No. 155 based on schedule E above, *i.e.*, on the total anticipated ultimate expenditure on the project.

- (g) An index map showing the canals and distributaries as completed.

These documents should ordinarily be submitted within 6 months of the closure of the construction estimate, or 12 months in the case of an exceptionally large work. If this is not found possible within the period specified, the local Government should report to the Government of India within this period the reason for delay and when the documents may be expected. When they relate to projects sanctioned by the Secretary of State, they will be transmitted to that authority.

- IV.—(a) The schedule E will be treated as a revised forecast of expenditure against the sanctioned project. When the expenditure entered in it is within the powers of sanction of the Government of India, the completion report will be passed by them. When, however, the expenditure is beyond their power of sanction, *i.e.* :—

- (i) When the expenditure, as entered in schedule E, on a project sanctioned by the Government of India, exceeds Rs. 10 lakhs for "Works" or Rs. 12½ lakhs inclusive of establishment and tools and plant charges; or
- (ii) When the excess over an original estimate sanctioned by the Secretary of State is more than 10 per cent. of the amount sanctioned or is more than 12½ lakhs including establishment and tools and plant charges; or
- (iii) When a revised estimate sanctioned by the Secretary of State has been exceeded;

the completion report will be submitted to the Secretary of State for approval.

NOTE.—It is essential that all important uncommenced works which were within the scope of the sanctioned estimate should be included in Schedule B, C or D as the case may be, except that works included in a substantial section of the project, which may have been abandoned, even though provisionally, may be omitted, provided that the total amount of the sanctioned estimate, as entered in Schedule E, is reduced by the aggregate assumed cost (including contingencies) of the works included in that section. See paragraph 262.

- (b) The local Government is competent to incur expenditure between the date of closing the construction estimate and that of the approval of the completion report by competent authority on works entered in schedules B and C subject to the restriction that the total expenditure against the project shall not exceed

the amount sanctioned for the project. The approval of the Government of India, or of the Secretary of State, if necessary, must, however, be obtained to the schedule of incomplete works, as well as to any other works to be executed, before the total expenditure sanctioned for the project is exceeded.

- (c) The local Government is also competent to incur expenditure between the date of closing the construction estimate and that of the approval of the completion report by competent authority on works entered in schedule D within the limits and subject to the conditions laid down in rule V below, and subject also to the restriction that the total of the expenditure against the project shall not exceed the amount sanctioned for the project.
- (d) On receipt of approval of competent authority to the completion report, works included in schedules B and C can be carried to completion without further sanction. The local Government may also, on receipt of such approval, sanction further outlay on other works against the open capital account of the project within the limits and subject to the conditions laid down in rule V below.
- (e) The Audit Officer will be responsible that no expenditure is incurred after the date of the closure of the construction estimate without the approval of competent authority when the amount of the sanctioned project has been exceeded, and that all expenditure incurred against the open capital account is covered by proper detailed estimates sanctioned by competent authority.

V.—If, subsequently, it be found necessary to construct other works, whether included in the construction estimate or not, but of which no detailed estimates had been sanctioned when the construction estimate was closed, the following procedure must be observed :—

- (a) Works of class (i) as defined in Rule II which are estimated to cost not more than Rs. 15,000 each for "Works" alone, may, within Budget provision, be sanctioned by local Governments. But estimates for works of this class, costing more than that sum, must be forwarded to the Government of India with reports justifying the construction of the works from an engineering point of view, and showing that the cost can be justly charged to "Capital outlay on Productive Irrigation Works."
- (b) Works of class (ii) may be sanctioned by local Governments up to the limit of Rs. 35,000 for "Works" alone in each case. The sanction of the Government of India is necessary to works of this class costing more than Rs. 35,000 each.
- (c) Local Governments may further sanction excesses over estimates sanctioned by higher authority when the excess does not involve an additional charge of more than 10 per cent. on the original estimate, and provided such additional

charge does not exceed the limit of their powers of sanction for new work under clauses (a) and (b).

VI.—In all cases, a date for the completion of the work must be assigned before sanction is accorded, and the sanction, unless extended, will lapse on that date. Extensions of the date of completion may be sanctioned by local Governments on full explanation of the cause of delay. In the case of works, the estimates of which have been sanctioned by local Governments, those authorities may delegate their powers in respect of extensions to Superintending Engineers; a report of each extension sanctioned by a Superintending Engineer should be made to the local Government concerned.

VII.—A register (P. W. D. Form No. 154) will be maintained by the local Government with reference to each project, showing the approval accorded by the Government of India or the Secretary of State to the works contained in Schedules B and C referred to in Rule III above, and each subsequent sanction against Capital, both of the local Government and of higher authority, and the date when each sanction lapses.

VIII.—The capital expenditure which is incurred on any Irrigation system under Rule V may be charged to "Capital outlay on irrigation works not charged to Revenue," so long as the system fulfils the conditions stated in paragraph 393 (a) of this chapter; but when it becomes apparent that the system will not fulfil those conditions, or when, if the system has been completed for more than ten years, it ceases to pay on the average 4 *per cent.* on the sum-at-charge, further capital expenditure must be met from ordinary revenues and charged to the head "Minor Works and Navigation," except in the case of such extensions as can be shown to be remunerative in themselves.

VIII.—Principles for determining what expenditure is chargeable to Capital.

402. Where outlay is of a nature which, under the rules in force, does not appertain to Capital, it is not, under any circumstances and whatever its magnitude, to be charged to Capital. The principles to be observed in deciding whether an item of expenditure should be charged to Capital or to Revenue are as follows:—

Capital bears all charges for the first construction and equipment of a project, as well as charges for maintenance on sections not opened for working and charges for such subsequent additions and improvements as may be sanctioned under rule by competent authority.

Revenue bears all charges for maintenance and working expenses, which embrace all expenditure for the working and up-keep of the project, as also for replacements and for minor additions or improvements, of the nature referred to in paragraphs 403 and

404, as it may be considered desirable to charge to Revenue instead of increasing the capital cost of the undertaking.

IX.—Extensions and Improvements.

403. When the construction estimate of a productive irrigation work is closed, the outlay on extensions and improvements will be charged under the following rules :—

- (a) Estimates under I.—Works, exceeding Rs. 1,000, for (1) works which are in themselves directly remunerative, such as new distributaries, mills or works for increasing the canal discharge, and (2) works which are necessary for the full development of a project, but which are not in themselves directly remunerative, shall be charged to the open capital account.
- (b) Estimates for extensions or improvements amounting for “ Works ” alone to Rs. 1,000 or under, as well as for works which are neither remunerative in themselves nor considered necessary for the development of the project, shall be charged to the revenue account.

X.—Renewals and Replacements.

404. In the case of renewals and replacements of existing works, if the cost really represents an increase in the capital value of the system and exceeds the cost of the original work by Rs. 1,000, the cost of the new work should be divided between Capital and Revenue, the portion debited to the latter account being the cost of the original work, which should be estimated if the actual cost is not known, and the balance charged to Capital. In other cases, the whole cost of the new work should be charged to Revenue. Thus, a renewal which does not represent a substantial improvement of the original work, but which is in all material essentials the same as the latter although it may exceed the cost of that work by more than Rs. 1,000, should not be charged to Capital but to the Revenue Account.

B.—PROTECTIVE WORKS AND MINOR WORKS AND NAVIGATION.

I.—Classification.

(a) PROTECTIVE WORKS.

405. Protective Public Works are those which, although not directly remunerative to the extent which would justify their inclusion in the class of “ Productive Works,” are calculated to guard against a probable future expenditure in relief of the population.

406. Protective Irrigation works are sub-divided into—

- (1) Works for which Capital and Revenue accounts are kept.
- (2) Works for which neither Capital nor Revenue accounts are kept.

The works mentioned in paragraphs 408 and 415 are classed as works for which neither Capital nor Revenue accounts are kept, Capital and Revenue accounts being maintained for all other Protective Irrigation works.

407. The classification of Irrigation Works as "Protective" rests with the Government of India if the estimated cost of the project does not exceed sixteen lakhs, exclusive of establishment and tools and plant charges, or twenty lakhs including these charges; the sanction of the Secretary of State is necessary if the estimated cost exceeds these limits. The sanction accorded by the Government of India to the original construction estimate of each project should be reported to the Secretary of State for information.

408. When a project of a protective, though not necessarily of a revenue-producing character, has been undertaken solely for the employment of famine relief labour, but has not been completed thereby, the expenditure required to complete it by ordinary labour, so as to render it as useful and productive as possible, may, with the sanction of the Government of India, be charged to the head "35.—Construction of Protective Irrigation Works."

(b) MINOR WORKS AND NAVIGATION.

409. Irrigation and Navigation Works (not classed as Productive or Protective) and Agricultural Works which are undertaken for the general improvement of the country or for general administrative purposes, and are paid for out of ordinary revenues, are classed under the head "Minor Works and Navigation."

410. Minor Works and Navigation are sub-divided into—

- (1) Ordinary works of Irrigation and Navigation.
- (2) Agricultural works.

Each of these is again sub-divided into three distinct classes, viz. :—

- (a) Works for which Capital and Revenue Accounts are kept.
- (b) Works for which only Revenue Accounts are kept.
- (c) Works for which neither Capital nor Revenue Accounts are kept.

411. Surveys should invariably be classified as works for which neither Capital nor Revenue Accounts are kept.

412. Capital and Revenue Accounts should be kept of all other new Minor Irrigation works whether entirely constructed or merely remodelled and restored by Government, the estimated capital outlay on which is more than Rs. 50,000 inclusive of establishment and tools and plant charges, provided there is good reason to anticipate that the revenue derived therefrom will more than cover the working expenses, direct and indirect.

NOTE.—The above rule will apply only to works undertaken after the 9th November 1892.

413. If for any reason a project of which the estimated capital outlay is over Rs. 50,000 is considered to be of insufficient importance to justify the maintenance of a capital account, or if any difficulty be anticipated in ascertaining the correct revenue, it may, at the discretion of the local Government, be classed as a work for which only Revenue Accounts are kept or as a work for which neither Capital nor Revenue Accounts are kept as the case may be.

414. In the case of works costing less than Rs. 50,000, Capital and Revenue Accounts should not ordinarily be kept, but local Governments may authorize the maintenance of such accounts in cases in which, for special reasons, such procedure may appear to them to be desirable.

II.—Surveys for Protective and Famine Relief Works.

415. The cost of surveys and other preliminary investigations of irrigation or drainage projects of a protective character which are not likely to be directly remunerative may be charged against the head "35.—Construction of Protective Irrigation Works," whether the projects are eventually sanctioned or not, but the previous sanction of the Government of India should be obtained both to the classification under this head as well as to the estimate for each survey. The cost of special establishments employed in the preparation of programmes for famine relief works, irrespective of the nature of the works included in the programme, should also be charged against the same head; but the previous sanction of the Government of India to the estimate for each such survey must be obtained.

III.—Detailed working estimates.

416. The rules in paragraphs 397 and 398 apply to protective works and to projects classified under the head "Minor Works and Navigation."

IV.—Completion Reports and Open Capital Account Expenditure.

417. The construction estimate of a Minor Irrigation work for which a separate capital account is kept, or of a Protective Irrigation work, should be closed as soon as the project is practically in full operation, although there may be works, such as drainage cuts, protective embankments, distributaries, etc., provided for in the construction estimate, which it is not desirable to construct at once.

418. After the construction estimate of a Minor Irrigation work or of a Protective Irrigation work for which separate capital accounts are kept is closed, further capital expenditure on it may be incurred under the following rules :—

I.—No expenditure may be incurred except under competent authority and within the budget provision.

II.—When the construction estimate is closed, the local Government will prepare a completion report of the project comprising the following documents :—

- (a) A statement (Schedule A) showing, by main-heads and sub-heads of the capital account, the actual expenditure on works completed up to the date of the closure of the construction estimate.
- (b) A statement (Schedule B) of works which are within the scope of the sanctioned estimate and of which detailed estimates have

been prepared and sanctioned by competent authority, but which were incomplete or had not been begun on the date of the closure of the construction estimate.

- (c) A statement (Schedule C) of works, whether included in the construction estimate or not, which have been sanctioned by competent authority under the provisions of rule IV below, between the date of closing the construction estimate and the date of the submission of the completion report.
- (d) A statement (Schedule D) of works for which no estimates have been sanctioned up to the date of the submission of the completion report, but the probable expenditure on which can be foreseen and which are necessary to complete the project.
- (e) A statement (Schedule E) compiled as a combination of statements A, B, C and D. This statement should also show, for purposes of comparison, the sanctioned estimate by main heads and sub-heads of the capital account.

In cases in which, under rule III (a) below, the completion report must be submitted to the Government of India, the following documents must also accompany :—

- (f) A report on the works executed up to the time of the closure of the construction estimate. This report will discuss the financial results already attained and expected in the future and the general prospects of the project and should be accompanied by forecast financial statements I—IV in Public Works Department Form No. 155 based on schedule E above, *i.e.*, on the total anticipated ultimate expenditure on the project.
- (g) An index map showing the canals and distributaries as completed.

In cases in which, under rule III (a) below, the completion report must be submitted to the Government of India, these documents should ordinarily be forwarded within 6 months of the closure of the construction estimate, or 12 months in the case of an exceptionally large work. If this is not found possible within the period specified, the local Government should report to the Government of India within this period the reason for delay and when the documents may be expected, and, when they relate to projects sanctioned by the Secretary of State, they will be transmitted to that authority.

- III.—(a) The schedule E will be treated as a revised forecast of expenditure against the sanctioned project. The completion report will be passed by the local Government when the expenditure entered in schedule E is within their powers of sanction, otherwise it should be submitted to the Government of India with the documents mentioned in rule II. Completion reports of works sanctioned by the Government of India will be submitted to them for information, even if the expenditure

entered in Schedule E is within the powers of sanction of the local Government.

NOTE 1.—The limits of the powers of local Governments to authorize excesses over estimates sanctioned by higher authority are detailed in paragraphs 443 and 448, and those of their own powers to sanction Minor Irrigation and Navigation Works are given in paragraph 436 II.

NOTE 2.—When the expenditure in schedule E for either a protective, imperial minor or provincial minor irrigation work is beyond the powers of the Government of India to sanction *i.e.* :—

- (i) when it exceeds Rs. 16 lakhs for "Works" or Rs. 20 lakhs inclusive of establishment and tools and plant charges ; or
- (ii) when the excess over an original estimate sanctioned by the Secretary of State is more than 10 per cent. of the amount sanctioned, or is more than Rs. 12½ lakhs including establishment and tools and plant charges ; or
- (iii) when a revised estimate sanctioned by the Secretary of State has been exceeded ; the completion report will be submitted to the Secretary of State for approval.

NOTE 3.—It is essential that all important works which had not been commenced and which were within the scope of the sanctioned estimate should be included in Schedule B, C or D as the case may be, except that works included in a substantial section of a project, which may have been abandoned, even though provisionally, may be omitted, provided that the total amount of the sanctioned estimate, as entered in Schedule E, is reduced by the aggregate assumed cost (including contingencies) of the works included in that section. See paragraph 262.

- (b) The local Government is, however, competent to incur expenditure between the date of closing the construction estimate and that of the approval of the completion report by competent authority, on works entered in schedules B and C, subject to the restriction that the total expenditure against the project shall not exceed the amount sanctioned for the project, or the amount which the Local Government has powers to sanction as the case may be. Should this total expenditure, however, exceed the powers of sanction of the local Government then the approval of the Government of India, or of the Secretary of State if necessary, must be obtained to the schedule of incomplete works as well as to any other works to be executed before the total expenditure sanctioned for the project is exceeded.
- (c) The local Government is also competent to incur expenditure between the date of closing the construction estimate and that of the approval of the completion report by competent authority on works entered in schedule D within the limits and subject to the conditions laid down in rule IV below and subject also to the restriction that the total of the expenditure against the project shall not exceed the amount sanctioned for the project.
- (d) On receipt of approval of competent authority to the completion report, works included in schedules B and C can be carried to completion without further sanction. The local Government may also, on receipt of such approval, sanction further outlay on other works against the open capital account of the project within the limits and subject to the conditions laid down in rule IV below.
- (e) The Audit Officer will be responsible that no expenditure is incurred after the date of the closure of the construction estimate without

the approval of competent authority when the amount of the sanctioned project has been exceeded, and that all expenditure incurred against the open capital account is covered by proper detailed estimates sanctioned by competent authority.

IV.—If, subsequently, it be found necessary to construct other works, whether included in the construction estimate or not, of which no detailed estimates had been sanctioned when the construction estimate was closed, the following procedure must be observed :—

(a) Any work, the estimated aggregate cost of which does not exceed the following limits, may be sanctioned by the local Government :—

Item.	Authority.	WHEN THE EXPENDITURE IS WHOLLY IMPERIAL.		WHEN THE EXPENDITURE IS WHOLLY PROVINCIAL OR DIVIDED.	
		Excluding provision for establishment and tools and plant.	Including provision for establishment and tools and plant.	Excluding provision for establishment and tools and plant.	Including provision for establishment and tools and plant.
		Rs.	Rs.	Rs.	Rs.
1	The Governments of Madras, Bombay, Bengal, the United Provinces of Agra and Oudh, the Punjab, Burma, and Bihar and Orissa and the Chief Commissioners of the Central Provinces and Assam	2,00,000	2,50,000	16,00,000	20,00,000
2	The Chief Commissioners and Agents to the Governor General, Baluchistan and North-West Frontier Province . . . . .	...	...	4,00,000	5,00,000
3	The Agents to the Governor General, Rajputana and Central India, and the Chief Commissioner of Coorg	20,000	25,000	...	...

(b) When, with the additions sanctioned under rule IV (a), the total direct capital outlay on a project, the construction estimate of which was sanctioned by a local Government, exceeds the powers of sanction of that local Government, a revised estimate of the project should be prepared for the sanction of the Government of India or of the Secretary of State as the case may be.

(c) Revised and supplementary estimates for works, the original estimates of which were sanctioned by higher authority,

may be dealt with by the local Government within the limits specified in paragraph 448.

V.—In all cases, a date for the completion of such additional works must be assigned, before sanction is accorded, and the sanction unless extended will lapse on that date. Extensions of the date of completion may be sanctioned by local Governments on full explanation of the cause of delay. In the case of works, the estimates of which have been sanctioned by local Governments, those authorities may delegate their powers in respect of extensions to Superintending Engineers; a report of each extension sanctioned by a Superintending Engineer should be made to the local Government concerned.

VI.—A register (P. W. D. Form No. 154) should be maintained by the local Government for each project, showing the approval accorded to the works contained in Schedules B and C referred to in rule II above, and each subsequent sanction against Capital, both of the local Government and of higher authority, and the date when each sanction lapses.

VII.—When it becomes apparent that a system, classified either as a protective, or as a minor irrigation work, is so remunerative as to satisfy the conditions mentioned in paragraph 393, application may be made to the Government of India for its transfer to the class of Productive Irrigation Works.

V.—Extensions and Improvements.

419. When the construction estimate of a Protective Irrigation work or of a work, classed under "Minor Works and Navigation, for which Capital and Revenue Accounts are kept," is closed, the outlay on extensions and improvements should be adjusted in the manner indicated in paragraph 403 (a) and (b).

VI.—Renewals and Replacements.

420. The rule in paragraph 404 applies also to Protective Works and works classified under the head "Minor Works and Navigation," for which separate capital accounts are kept.

Chapter VI.—Powers of sanction of local Governments and of officers of the Public Works Department.

A.—GENERAL.

I.—Fundamental conditions.

421. The powers of local Governments, and of authorities subordinate thereto, in respect of public works expenditure other than on establishment, are detailed in this chapter. The Book of Financial Powers is the final authority in respect of all questions relating to the exercise of these powers, as also to the powers of local Governments to sanction, or to delegate authority to sanction, public works establishment other than establishment charged directly to works.

Orders of local Governments delegating to subordinate officers authority to sanction public works establishments will be found in the local manuals of the local Governments concerned.

422. The essential conditions which must be fulfilled before the commencement of the execution of any Public Work are stated in paragraph 258.

423. In all cases in which there is reason to doubt whether any expenditure is within its competence to sanction, a local Government should, before sanctioning the expenditure, invariably obtain a report from its Audit Officer showing whether the expenditure is within its powers of sanction. Any objection raised by the Audit Officer in this respect to any order issued by a local Government should be submitted for the orders of the Government of India, together with a copy of the Audit Officer's statement of objection: with the exception that a local Government can, in certain circumstances, remit disallowances by Audit Officers under the rules in Article 279-A. of the Civil Account Code. In submitting to the Government of India any proposal which involves expenditure beyond the powers of sanction of a local Government, the latter should obtain and forward with it a report from the Audit Officer indicating whether the expenditure is within the powers of sanction of the Government of India or requires a reference to the Secretary of State. See paragraph 31 of the Annexure to Audit Resolution II in the Book of Financial Powers.

II—Commencement of work in anticipation of detailed estimates of the complete project.

424. In exceptional cases where it is desirable to commence work on a project which has been administratively approved, before the detailed estimate for the whole project has been prepared, it is permissible for the authority competent to sanction the final technical estimate as a whole to accord sanction

to detailed estimates for component parts of the project, subject to the following conditions :—

- (1) For each such work or component part there must be a fully prepared detailed estimate and, in the administrative approval as a whole, there must be a clear and specific amount corresponding to the work or component part in question.
- (2) The amount of the detailed estimate must not exceed the amount included in the administrative approval by more than 10 per cent.
- (3) The sanctioning authority must be satisfied, before according sanction, that the amount of the technical sanction for the whole project is not likely to exceed the amount of the administrative approval and that the work or component part in question can be appropriately commenced without affecting, or being affected by, any other part of the project, financially or otherwise.

N. B.—This rule does not apply to estimates for parts of individual buildings unless the preliminary estimates for administrative approval have been similarly prepared.

425. To obviate delay in commencing work on a detailed estimate for a complete project which has been prepared and submitted for technical sanction, but which requires minor amendments in the design or estimate, the sanctioning authority should adopt one or other of the following courses :—

- (1) Amend the design or estimate in his own office and sanction it ;
or
- (2) Sanction the parts of the estimate which are approved, subject to conditions (2) and (3) specified in paragraph 424, and call for amended detailed estimates for the other portions of the project.

426. In communicating the sanctions to parts of projects accorded under the provisions of paragraphs 424 and 425 the sanctioning authority should also intimate to the Audit Officer the amount administratively approved for the whole project.

III.—Commencement of work in anticipation of the orders of the Government of India on the Public Works Budget.

427. In the event of the orders of the Government of India on the Imperial Public Works budget estimate of any province not being received before the commencement of the official year, the local Government is vested with the following powers for undertaking work and incurring expenditure before the receipt of those orders :—

- I.—All original works in progress at the end of the previous financial year may be continued.
- II.—All original works for which an appropriation was made under proper authority in the budget estimate of the past year, but

which may not have been begun in that year, may be commenced in the new year ; the expenditure on account of any such work, in anticipation of orders on the budget estimate, not being allowed to exceed the amount of the previous year's appropriation.

III.—Expenditure may be incurred on repairs to the extent of the previous year's allotment, under each of the budget sub-heads, provided that it does not exceed that entered in the budget estimate of the current year.

IV.—Expenditure may be incurred on establishment at the average monthly rate of the previous year.

V.—Expenditure on tools and plant may, likewise, be incurred to the extent of the previous allotment (under a similar limitation with respect to the entries in the budget estimates for the year).

428. The monthly expenditure to be incurred in any province, pending the issue of orders on the budget estimate, is to be limited to one-twelfth of the total allotment of the previous year.

IV.—Projects to which the sanction of the Government of India is required.

429. Any project the estimate for which exceeds the limits prescribed in paragraphs 435 *et seq.* requires the sanction of the Government of India, or of the Secretary of State, as also do the estimates for all projects, large or small, which affect the interests of more than one local Government, and those for projects which are attended with more than ordinary engineering difficulties, *e.g.*, docks and harbour improvements.

V.—Reports of probable excesses.

430. Whenever it is foreseen that an estimate sanctioned by the Government of India or by the Secretary of State is likely to be exceeded, and that such excess will in all probability not be within the powers of sanction of the local Government under paragraphs 443 to 449, the anticipated excess should be at once advised to the Government of India who will, if the excess requires the sanction of the Secretary of State, immediately make a report thereof to him, without waiting for a revised estimate, which should be submitted in due course by the local authority concerned to the Government of India. An immediate report to the Government of India is also required in those cases in which the total expenditure, including the actual or probable excess, on an estimate sanctioned by the local Government within its powers, is likely to amount to a sum in excess of that which the local Government is empowered to sanction. See also paragraph 262.

B.—POWERS OF LOCAL GOVERNMENTS.

I.—Administrative Approval.

(a) RESIDENTIAL BUILDINGS (OTHER THAN ECCLESIASTICAL).

431. (1) Construction or purchase of residences for Government officers.

A.—General.

In respect of departments other than those specified in sub-clauses B and C below, the powers of administrative approval of local Governments are subject to the following limits:—

Authority.	Average salary and allowances (other than presidency house rent) referred to in paragraph 325 I (b) of the class of official who will usually occupy the building.	When the expenditure is chargeable wholly or partly to provincial revenues.	When the expenditure is chargeable wholly to imperial revenues.
The Governments of Madras, Bombay, Bengal, the United Provinces, the Punjab, Burma and Bihar and Orissa, and the Chief Commissioners of the Central Provinces and Assam.	Up to Rs. 500.	No limit.	Full powers when the average salary and allowances (other than presidency house rent) referred to in paragraph 325 I (b) of the class of official who will usually occupy the building or unit do not exceed Rs. 100 a month; otherwise up to an amount the rent on which calculated under paragraph 325 will not exceed 12½ per cent. of average salary and allowances (other than presidency house rent) referred to in paragraph 325 I (b).
	From Rs. 501 to Rs. 1,000.		Up to an amount the rent on which calculated under paragraph 325 will not exceed 12½ per cent. of average salary and allowances (other than presidency house rent) referred to in paragraph 325 I (b), but subject to the maximum expenditure permissible on a salary of Rs. 1,000 on the 10 per cent. basis.
	Over Rs. 1,000.		Up to an amount the rent on which calculated under paragraph 325 will not exceed 10 per cent. of average salary and allowances (other than presidency house rent) referred to in paragraph 325 I (b).
The Resident, Mysore, Chief Commissioner, Coorg, the Resident at Hyderabad, the Governor-General's Agents in Central India, Rajputana, Baluchistan and the North-West Frontier Province and the Superintendent, Port Blair.		..	The same powers as those of major local Governments, subject to a maximum expenditure of Rs. 5,000 in the case of the Superintendent, Port Blair, and of Rs. 10,000 in other cases. The limit of Rs. 10,000 refers only to the Imperial share of the estimate in the case of those major heads in Baluchistan and the North-West Frontier Province which are chargeable partly to Imperial and partly to Special Revenues.
The Chief Commissioner, Delhi, in respect of residences in the Delhi Province other than those in the new capital or for the temporary accommodation of officials of the Government of India.		..	The same powers as those of major local Governments, subject to a maximum expenditure of Rs. 20,000.

NOTE 1.—These rules do not apply to quarters for employes in inferior service, constables and jail warders, nor do they apply to quarters for head constables and head warders, which are constructed in accordance with approved standard designs. Such quarters will be dealt with under paragraph 432.

NOTE 2.—Calculations of the limits of cost permissible under this rule are given in Appendix 6.

B.—Opium, Customs and Salt Departments.

I. The powers of the local Governments named below in respect of each residential building are governed by the limits prescribed in the last column of the table under sub-clause A above, and are further limited to the extent specified below :—

<i>Opium Department.</i>		Rs.
Government of the United Provinces.		50,000

<i>Customs and Salt Departments.</i>		
Governments of Madras, Bombay, Bengal, Bihar and Orissa and Burma		20,000

II. The authorities named below are empowered to accord administrative approval up to the limits noted against each :—

<i>Opium Department.</i>		Rs.
Board of Revenue, United Provinces		2,500
Opium Agent		500

<i>Customs and Salt Departments.</i>		
Boards of Revenue, Madras, Bengal and Bihar and Orissa . . .		2,500
Commissioner of Customs, Salt, and Excise, Bombay, Commissioner in Sind and Financial Commissioner, Burma		2,500
* Commissioner, Northern India Salt Revenue		2,500
* Collector of Salt Revenue, Bombay		1,500
* Excise Commissioner, Burma		1,500
† Collectors of Customs, Calcutta, Bombay, Karachi, Madras and Rangoon		1,500

C.—Certain other departments.

Up to the limits specified against their names, the authorities detailed in the following list are empowered to accord administrative approval, but in cases in which the estimated cost exceeds these limits the administrative approval of the Government of India in the department concerned should be obtained through the local Government.

<i>Posts and Telegraphs.</i>		Rs.
Director General of Posts and Telegraphs		2,500
Postmasters-General		1,000

<i>Mint.</i>		
Mint Masters		2,500

* For Salt Buildings only.

† For Customs Buildings only.

Paper Currency Department.

	Rs.
Controller of Currency	2,500

Survey Department.

Surveyor General	2,500
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Forest Department.

Inspector General of Forests	2,500
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Agricultural and Civil Veterinary Departments.

Agricultural Adviser to the Government of India	2 500
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Meteorological Department.

Director General of Observatories	2,500
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Stationery, Printing and Stamps.

Controller of Stationery, Printing and Stamps	2,500
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NOTE.—The powers of the authorities specified in this list can be exercised irrespective of the salary and allowances of the official who will usually occupy the building.

D—Any local Government proposing to build or purchase a house in regard to which the conditions of the foregoing rules cannot be fulfilled must, irrespective of the fund from which the cost of the building is to be met, obtain the administrative approval of the Government of India before construction is commenced or the purchase concluded.

E—An administrative approval accorded by the Supreme Government, or by the local Government as the case may be, for the construction or purchase of a house as a residence for a Government official not entitled to be provided with rent-free quarters, is in every case subject to the condition that the present and future incumbents of the appointment shall pay such rent as may be prescribed under the rules in paragraph 325.

F—The powers specified in this paragraph do not extend to portions of any large house-building scheme, such for instance as would involve the provision by a local Government of houses for all its officers resident in a particular locality. Nor do they authorise the authorities specified to accord administrative approval to estimates for the construction or purchase of two or more houses for the same officer, even though the average salary and local allowances of the officer are Rs. 500 a month or less.

2.—Expenditure on existing Government buildings.

Estimates of capital expenditure on existing residential buildings may be approved administratively by the authorities specified in the following table :—

	If the total capital cost does not exceed the permissible limits based on the salary percentages referred to in clause (1) A.	If the total capital cost is already or will be raised above the permissible limits based on the salary percentages referred to in clause (1) A.
(a) When the outlay involved is not more than Rs. 200.	Local Governments.	
(b) When the outlay involved is more than Rs. 200.		
(i) In the case of buildings falling under sub-clauses A and B of clause (1) above.	Local Governments	Government of India in the administrative department concerned.
(ii) In the case of buildings falling under sub-clause C of clause (1) above.	Government of India in the administrative department concerned.	

NOTE.—In case (a), the Public Works Department of the local Government may deal with the estimate without reference to the administrative department concerned.

3. Local Governments are authorised to delegate to Heads of Departments and Superintending Engineers power to accord administrative approval to estimates of capital expenditure from provincial funds under clause (1) on the construction or purchase of residential buildings and under clause 2 on original work in connection with existing residential buildings, to meet the requirements of their respective departments, subject to a limit of Rs. 2,000 for the total cost of the building and to the proviso that the rental value of the building calculated according to the Public Works Department Code rules shall not exceed 10 *per cent.* of the average salary of the class of tenant for whom it is intended.

4. Expenditure on a residential building should by strict economy of design be as far as possible confined to such a figure that the rent shall fall within 10 *per cent.* of the occupant's salary, since any outlay in excess of that limit involves loss to Government.

5. In cases where the detailed estimate for a residential building, the cost of which is chargeable to a provincial or divided head and to which the administrative approval of the Government of India was necessary under rule, exceeds the amount administratively approved by more than 10 *per cent.*, or where, owing to modifications in the original proposals or to excesses occurring during the execution of the work, a greater excess than 10 *per cent.* appears probable, the revised administrative approval of the Government of India must be applied for.

NOTE 1.—No revised administrative approval of the Government of India is necessary, whether the permissible cost of the residence is exceeded or not, unless an excess of more than 10 *per cent.* over the amount originally approved is anticipated.

NOTE 2.—An excess of more than 10 per cent. over the amount allowed for a residential building forming a part of a project estimate which has been administratively approved by higher authority may not be sanctioned by a local Government, even though there may be no excess over the project estimate as a whole or though the excess over the project estimate may be within the powers of sanction of the local Government.

NOTE 3.—These rules do not, however, interfere with the powers of local Governments and other authorities to pass excesses incurred during construction up to 5 per cent. over the amount technically sanctioned, under paragraphs 445, 459(b) and 464 (b).

6. In the case of an official residence, whether newly constructed, purchased or hired, punkahs with their fittings on the scale approved by the local Government may be supplied and maintained by Government. All other punkahs and fittings should be provided and maintained by the tenant.

7. The State does not undertake to maintain gardens attached to Government residential buildings (including leased buildings) other than those occupied by His Excellency the Viceroy and Heads of local Governments. In the event, however, of no one being either in occupation of a residence or responsible for the rent, or if the officer responsible for the rent has received permission to reside elsewhere and the residence is unoccupied, the pay of a suitable establishment, not exceeding one mali and one coolie, may with the special sanction of the local Government be charged to the annual repair estimate of the building. The cost of planting shade trees in the compounds of residential buildings and of transplanting soil in a portion of the compound meant for a garden, if the nature of the existing surface soil renders such transplantation necessary in order to form a garden, may be debited to the public funds as capital expenditure on the property.

8. These rules are subject to the special rules relating to expenditure on the residences of His Excellency the Viceroy and staff and Heads of local Governments and any other residences for which special rules exist.

9. (1) The powers of the Governments of Madras, Bombay and Bengal to accord administrative approval to the construction of a new residence for the Head of the local Government are limited to Rs. 15,000. In the case of other local Governments, the previous approval of the Government of India must be obtained irrespective of the cost.

(2) Except with the approval of the Government of India the total outlay which may be incurred during any one year (excluding ordinary but including special repairs) upon the residences of the Head of a local Government and their connected buildings, such as body guard quarters, band barracks, etc., etc., should not exceed Rs. 15,000 for each residence, exclusive of charges for establishment and tools and plant; and except with the same approval no work in connection with such residences should be put in hand, if the estimated cost is in excess of that limit, even if the expenditure is to be divided over two or more years. The limit of Rs. 15,000 referred to above is exclusive of expenditure incurred on any estimate separately approved by the Government of India.

NOTE.—Under this rule local Governments are at liberty to amalgamate, within each province, the annual allowances for new works and special repairs on the several residences into a lump provincial allowance and to allot it to the various buildings in such proportions as they may deem desirable.

(3) A local Government is not authorised to sanction an estimate, supplementary to an estimate administratively approved by the Government of India,

for the residence of the Head of the local Government and connected buildings, if the supplementary estimate includes work for which no specific provision was made in the original estimate.

10. (1) In the case of a proposed new Circuit house the previous approval of the Government of India is necessary if the total estimated cost exceeds Rs. 30,000 or, in the case of the local Government named in the margin, the amounts specified in columns 3 and 4 of the table in paragraph 435. These limits are to cover the cost of site, laying out of grounds, provision of a cook house, stables, and a sufficient number of servants' houses, but do not include the cost of furniture or table

Rajputana.
Central India.
Hyderabad.
Coorg.
Port Blair.

equipment.

(2) In the case of a proposed addition or alteration to an existing Circuit house at a cost exceeding Rs. 1,000, the previous approval of the Government of India is necessary if the effect of the expenditure is to raise the capital cost of the building above Rs. 30,000, or the amount specified in paragraph 435, as the case may be.

11. The provision and maintenance, at the cost of the State, of tennis courts as adjuncts to the official residence of His Excellency the Viceroy or the Head of a local Government for the general use of the tenant of the residence, his household and guests, are permissible. Courts which are reserved for the special use of any particular member or members of the staff or subordinate or office establishment attached to the household are not covered by this general rule, and should not be provided or maintained at Government expense without the special orders of the Government of India. Local Governments may, at their discretion, sanction the provision and maintenance of tennis courts at the official residences of Commissioners and other high officials who have heavy obligations in the way of entertainment, as also for any other official residences for which tennis courts are considered necessary, provided that the authorised limit of the capital cost of the residence admits of the further expenditure involved, and that the rent is increased so as to cover both interest at $3\frac{1}{2}$ per cent. on the outlay incurred and actual maintenance charges.

The charges which may be admitted in connection with the provision and maintenance of tennis courts are :—

- (1) Construction of the court and of retaining walls where necessary.
- (2) Surfacing of the court with *bajri*, grass, cement, etc.
- (3) Provision and erection of posts and wire netting for the purpose of enclosing the court and of permanently fixed posts for suspending lawn tennis nets.
- (4) Provision and erection of fixtures and appurtenances for hanging screens.
- (5) Maintenance of the foregoing items.

The cost of providing and renewing tennis nets, the marking of courts, and the provision of screens should on no account be admitted as a charge, against the State.

(b) OTHER PUBLIC WORKS (OTHER THAN ECCLESIASTICAL).

432. I. In respect of departments other than those specified in sub-paragraphs II. and III, the powers of local Governments and the authorities detailed below to accord administrative approval to public works other than residential buildings and ecclesiastical works are as indicated against their names :—

(1) *Works the cost of which is wholly provincial or is charged to a divided head.*

The Governments of Madras, Bombay, Bengal, the United Provinces of Agra and Oudh, the Punjab, Burma and Bihar and Orissa, the Chief Commissioners of the Central Provinces and Assam, and the Chief Commissioners and Agents to the Governor-General, Baluchistan, and North-West Frontier Province.

As for technical sanction.

NOTE.—Local Governments may delegate to authorities subordinate to them such powers of administrative approval as they may consider desirable.

(2) *Works the cost of which is wholly imperial.*

All Departments under them.

Chief Commissioners and Agents to the Governor-General, Baluchistan and North-West Frontier Province, Agents to the Governor-General, Rajputana and Central India, Resident at Hyderabad, Chief Commissioner, Coorg, and Superintendent, Port Blair.

As for technical sanction.

Resident in Mysore .

Rs. 20,000.

Chief Commissioner, Delhi (in respect of the ordinary public works expenditure of the Delhi Province, unconnected with the project for the new city).

Rs. 20,000.

NOTE.—Estimates for original works and special repairs amounting to more than Rs. 10,000 each, excluding establishment and tools and plant, relating to public buildings appertaining to the Government of India should be submitted by local Governments to the Government of India for administrative approval.

II. The authorities named below are empowered to accord administrative approval up to the limits noted against each :—

<i>Opium Department.</i>		Rs.
Government of the United Provinces		50,000
Board of Revenue United Provinces		2,500
Opium Agent		500

Customs and Salt Departments.

Governments of Madras, Bombay, Bengal, Bihar and Orissa and Burma	20,000
Boards of Revenue, Madras, Bengal and Bihar and Orissa	2,500
Commissioner of Customs, Salt, and Excise, Bombay, Commissioner in Sind, and Financial Commissioner, Burma	2,500
* Commissioner, Northern India Salt Revenue	10,000
* Collector of Salt Revenue, Bombay	1,500
* Excise Commissioner, Burma	1,500
† Collectors of Customs, Calcutta, Bombay, Karachi, Madras and Rangoon	1,500

* For Salt Buildings only.

† For Customs Buildings only.

Settlement Department.

Governments of Bengal and Bihar and Orissa (in respect of buildings required for survey and settlement operations)	50,000
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III. Up to the limits specified against their names, the authorities detailed in the following list are empowered to accord administrative approval, but in cases in which the estimated cost exceeds these limits the administrative approval of the Government of India in the department concerned should be obtained through the local Government.

Posts and Telegraphs.

	Rs.
Director General of Posts and Telegraphs	20,000
Postmasters General	1,000

Finance Department (Accounts).

* Comptroller and Auditor General	2,500
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Mint.

Mint Masters	2,500
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Paper Currency Department.

Controller of Currency	2,500
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Survey Department.

Surveyor General	2,500
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Forest Department.

Inspector General of Forests	5,000
President, Research Institute, and Principal, Imperial Forest College, Dehra Dun	2,500

Agricultural and Civil Veterinary Departments.

Agricultural Adviser to the Government of India	2,500
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Meteorological Department.

Director General of Observatories	2,500
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Stationery, Printing and Stamps.

Controller of Stationery, Printing and Stamps	2,500
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Miscellaneous.

Residents and Chief Political Officers where not specifically invested with larger powers	500
Local Head of any imperial department not specifically mentioned	50

(c) ECCLESIASTICAL WORKS.

433. The rules regarding administrative approval to ecclesiastical works are laid down in the Ecclesiastical Rules, published by the Education Department.

* In respect of proposals for original works connected with buildings in which civil account offices are located

ment of the Government of India. Estimates for residential buildings are further subject to the rules in paragraph 431.

II.—Technical Sanction.

(a) GENERAL.

434. (a) In the case of works financed partly by Government and partly by contributions, the application of the limits given in paragraphs 435 to 449 has to be determined by the following considerations :—

I.—If the work is undertaken by and on the responsibility of Government, *i.e.*, if Government is to be the eventual owner of the work :—

(i) When the share paid by Government is found from general revenues the limits apply only to that share of the cost which is met from that source.

(ii) When the share paid by Government is found from loan funds, the limits apply to the total cost of the work.

II.—If the work is undertaken on the responsibility of a local body, *i.e.*, if the local body is to be the eventual owner of the work, the financial assistance given by Government is treated as a subsidy, and is governed by the rules contained in the Book of Financial Powers. If the local body entrusts the execution of the work to the Public Works Department in accordance with the rules for contribution works, the local Government will be responsible for the technical sanction to the estimate and the provisions of paragraphs 281 and 283 I will apply.

(b) Special limits for estimates for expenditure in connection with the residences of His Excellency the Viceroy and his staff are laid down in the "Rules for the management of Viceregal estates."

(c) A group of works which forms one project shall be considered as one work, and the necessity for obtaining the sanction of higher authority to a project which consists of such a group of works is not avoided by the fact that the cost of each particular work in the project is within the powers of sanction of the local Government. But this restriction does not apply to the case of irrigation projects, the construction estimates of which have been closed and further capital outlay on which is being incurred under the rules for open capital expenditure.

(b) ORIGINAL WORKS.

(i) *Civil works.*

435. Provided previous administrative approval has, where required by rule, been accorded by competent authority, the powers of local Governments*

* NOTE.—The term "local Government" as used in paragraphs 435 to 445 includes the Director General of Military Works in respect of matters in regard to which specific powers have been delegated to him under this Code.

to sanction technically estimates for projects for Civil Works are as specified below :—

Item.	Authority.	WHERE THE EXPEN- DITURE IS WHOLLY IMPERIAL.		WHERE THE EXPEN- DITURE IS WHOLLY PROVINCIAL, OR IS CHARGED TO A DIVIDED HEAD.	
		Excluding provision for establish- ment and tools and plant.	Including provision for establish- ment and tools and plant.	Excluding provision for establish- ment and tools and plant.	Including provision for establish- ment and tools and plant.
		Rs.	Rs.	Rs.	Rs.
1	The Governments of Madras, Bombay, Bengal, the United Provinces of Agra and Oudh, the Punjab, Burma and Bihar and Orissa and the Chief Commissioners of the Central Provinces and Assam.	16,00,000	20,00,000	16,00,000	20,00,000
2	The Chief Commissioners and Agents to the Governor-General, Baluchistan and North-West Frontier Province.	25,000	31,250	4,00,000	5,00,000
3	The Agents to the Governor-General, Rajputana and Central India, the Resident at Hyderabad, the Chief Commissioner of Coorg and the Chief Commissioner of Delhi.*	20,000	25,000	...	...
4	The Director General, Military Works Services.	50,000	62,500	...	...
5	The Superintendent, Port Blair	5,000	6,250	...	...

* NOTE.—For ordinary public works projects of the Delhi Province only.

(ii) *Irrigation and Navigation Works.*

436. I. No authority lower than the Government of India can sanction an original project estimate for a productive or protective irrigation or navigation work. As regards estimates chargeable against open capital accounts see clause III below. In respect of detailed working estimates see paragraphs 397, 398 and 416.

II. The powers of local Governments to sanction estimates for original projects chargeable to the head "Minor Works and Navigation" are as specified below :—

Item.	Authority.	Excluding provision for establishment and tools and plant.	Including provision for establishment and tools and plant.	Class of Expenditure.
		Rs.	Rs.	
1	The Governments of Madras, Bombay, Bengal, the United Provinces of Agra and Oudh, Burma and Bihar and Orissa, and the Chief Commissioners of the Central Provinces and Assam.	16,00,000	20,00,000	Wholly provincial or divided.
2	The Government of the Punjab	2,00,000	2,50,000	Imperial.
3	The Chief Commissioners and Agents to the Governor-General, Baluchistan and North-West Frontier Province.	4,00,000	5,00,000	Divided.
4	The Agents to the Governor-General, Rajputana and Central India, and the Chief Commissioner of Coorg.	20,000	25,000	Imperial.

III. The powers of local Governments to sanction estimates chargeable to the open capital accounts of irrigation and navigation projects are given in paragraphs 401 V and 418 IV.

(iii) *Military Works.*

437. The powers of the local Governments enumerated in item 1 of the table in paragraph 435 to sanction technically estimates for Military Works, to the construction of which administrative approval has been accorded by competent authority, are restricted to Rs. 50,000 exclusive of charges for establishment and tools and plant and to Rs. 62,500 inclusive of those charges. The local Governments mentioned in items 2, 3 and 5 of the table in paragraph 435 possess, in respect of Military Works, the same powers as they are, under that paragraph, authorised to exercise in the case of Imperial Civil Works.

(iv) *Famine Relief Works.*

438. The powers of local Governments as regards control of and sanction to Famine Relief Works are the same as they are authorised to exercise in respect of provincial Civil Works, but in provinces where expenditure on such works is wholly imperial the limits of power will be the same as for wholly imperial Civil Works.

(c) *EXTENSIONS AND IMPROVEMENTS OF IRRIGATION AND NAVIGATION WORKS.*

439. The powers of local Governments to sanction estimates for extensions and improvements of irrigation and navigation works, which are chargeable to capital under paragraphs 403 (a) and 419, are limited to their powers to accord sanction to works chargeable to the open capital account of the project

in question under paragraphs 401 V and 418 IV. In the case of extensions and improvements which are chargeable to revenue under paragraph 403 (b) and 419, their powers are limited to the amounts given in the following table :—

Item.	Authority.	WHEN THE EXPENDITURE IS WHOLLY IMPERIAL.		WHEN THE EXPENDITURE IS WHOLLY PROVINCIAL OR DIVIDED.	
		Excluding provision for establishment and tools and plant.	Including provision for establishment and tools and plant.	Excluding provision for establishment and tools and plant.	Including provision for establishment and tools and plant.
		Rs.	Rs.	Rs.	Rs.
1	The Governments of Madras, Bombay, Bengal, the United Provinces of Agra and Oudh, the Punjab, Burma, and Bihar and Orissa and the Chief Commissioners of the Central Provinces and Assam.	2,00,000	2,50,000	16,00,000	20,00,000
2	The Chief Commissioners and Agents to the Governor-General, Baluchistan and North-West Frontier Province.	25,000	31,250	4,00,000	5,00,000
3	The Agents to the Governor-General, Rajputana and Central India, and the Chief Commissioner of Coorg.	20,000	25,000	...	...

(d) RENEWALS AND REPLACEMENTS.

(i) *Civil and Military Works.*

440. In the case of renewals and replacements of Civil or Military Works, the powers of local Governments are the same as they are empowered to exercise in the case of original works under paragraphs 435 and 437.

(ii) *Irrigation and Navigation Works.*

441. The powers of local Governments to sanction estimates for renewals or replacements of irrigation and navigation works are, in respect of such portion of the cost as may be chargeable to capital, the same as they are empowered to exercise in the case of works chargeable to the open capital account of the project in question. In respect of such portion of the cost as may be chargeable to revenue, their powers are limited to the amounts given in the table in paragraph 439. Should either of these limits be exceeded, or should the aggregate estimated cost of the work exceed the limits given in the table in paragraph 439, the sanction of higher authority will be necessary.

(e) MAINTENANCE AND REPAIRS.

442. Local Governments are empowered to deal finally with all estimates for *bonâ fide* maintenance and repairs.

(f) SUPPLEMENTARY AND REVISED ESTIMATES.

(i) General.

443. No excess over a revised estimate sanctioned by the Secretary of State or the Government of India can be sanctioned by any authority lower than the Government of India.

444. In cases where a substantial section of a project originally sanctioned by an authority not lower than the local Government has been abandoned, the aggregate assumed cost of the works included in that section should be excluded from the total sanctioned estimate before determining, for the purpose of paragraphs, 445-449, the amount of the additional charge or the excess over the estimate. See paragraph 262.

445. Except in the case of productive public works, to which the provisions of paragraph 399 apply, local Governments are empowered to pass, without the formality of the preparation of a revised estimate, an excess over an original estimate sanctioned by higher authority, provided that the original sanction is not exceeded by more than 5 per cent. and also that the excess is not more than the amounts specified in paragraphs 446 to 449. See also paragraph 288.

(ii) Civil Works and Famine Relief Works.

446. Provided previous administrative approval has, where required by rule, been accorded by competent authority to the increased expenditure, local Governments are authorised to accord technical sanction to a supplementary or revised estimate for a work, the original estimate for which was beyond their powers of sanction, when the supplementary or revised estimate does not involve an additional charge of more than 10 per cent. of the amount of the original estimate, and provided that, in the case of the local Governments enumerated in item 1 of the table in paragraph 435, the share of such additional charge, debitable to general revenues, does not exceed Rs. 12½ lakhs, including provision for establishment and tools and plant, and that in the case of those mentioned in items 2 to 5 of that table, it does not exceed the amount up to which they are empowered to sanction estimates for original Civil Works.

NOTE.—In the case of expenditure connected with the residences of Heads of local Governments, the estimates for which have been administratively approved by higher authority, local Governments are empowered to incur expenditure in excess of the amount so approved up to a limit of 10 per cent., or Rs. 15,000, whichever is less, if the cost of the work is charged either wholly to provincial or to a divided head. If the cost is wholly chargeable to imperial revenues no excess over the amount administratively approved may be incurred, *vide* paragraph 181. In no case, however, is any excess expenditure permissible if incurred on work for which specific provision was not made in the estimate approved by higher authority.

(iii) *Irrigation and Navigation Works.*(a) **PRODUCTIVE WORKS.**

447. No authority lower than the Government of India can sanction any excess over an estimate for an original productive irrigation or navigation work unless it is chargeable to the open capital account of an existing project, in which case local Governments exercise the powers specified in paragraph 401 V.

NOTE.—In the case of extensions, improvements, renewals and alterations, the powers of local Governments to sanction excesses over estimates are limited, in respect of the portion chargeable to Capital, to the amount specified in paragraph 401 V and in respect of the portion chargeable to revenue to an amount not exceeding 10 per cent. of the original estimate subject to the limit shown in the relevant column of the table in paragraph 448, provided that the aggregate cost does not exceed the latter limit.

(b) **OTHER WORKS.**

448. Local Governments are authorised to accord sanction to a supplementary or revised estimate for a protective work or for a work chargeable to the head "Minor Works and Navigation," the original estimate for which was beyond their powers of sanction, when the revised or supplementary estimate does not involve an additional charge of more than 10 per cent. of the original estimate and provided that the share of such additional charge, debitable to general revenues, does not exceed the amount shown in the relevant column of the table below :—

Item.	Authority.	WHERE THE EXPENDITURE IS WHOLLY IMPERIAL.		WHERE THE EXPENDITURE IS WHOLLY PROVINCIAL OR IS CHARGED TO A DIVIDED HEAD.	
		Excluding provision for establishment and tools and plant.	Including provision for establishment and tools and plant.	Excluding provision for establishment and tools and plant.	Including provision for establishment and tools and plant.
1	The Governments of Madras, Bombay, Bengal, the United Provinces of Agra and Oudh, the Punjab, Burma and Bihar and Orissa and the Chief Commissioners of the Central Provinces and Assam.	Rs. 2,00,000	Rs. 2,50,000	Rs. ...	Rs. 12,50,000
2	The Chief Commissioners and Agents to the Governor-General, Baluchistan and North-West Frontier Province.	...	...	4,00,000	5,00,000
3	The Agents to the Governor-General, Rajputana and Central India, and the Chief Commissioner of Coorg.	20,000	25,000	...	...

NOTE.—The powers specified in this paragraph can also be exercised in respect of estimates for works chargeable to the open capital accounts, for extensions and improvements and for renewals and replacements.

(iv) Military Works.

449. Provided previous administrative approval has been accorded by competent authority to the increased expenditure by competent authority, local Governments are authorised to accord technical sanction to a supplementary or revised estimate for a Military Work, the original estimate for which was beyond their powers of sanction, when the supplementary or revised estimate does not involve an additional charge of more than 10 per cent. of the original estimate and provided also that the share of such additional charge debitable to general revenues is not more than the amount which the local Government is empowered to sanction under the provisions of paragraph 437.

III.—Contracts.

450. A local Government is empowered to accept tenders in the case of all works, up to the limits of the estimates sanctioned by competent authority.

IV.—Stores.*(a) PURCHASE, MANUFACTURE AND REPAIRS.*

451. The rules relating to the purchase of stores are contained in the Stores Rules in entry (k) of Appendix BBBB to the Civil Account Code, Volume I.

452. The powers of local Governments in regard to the purchase of livestock and to the purchase, manufacture and repair of articles included under the main head "Tools and Plant" are restricted only by the limits assigned to that object in the Budget Estimate of the year.

(b) WRITE-OFF.

453. Provincial Governments (and Minor Local Governments in cases where power has been delegated to them by the Government of India) are authorized to write-off finally the irrecoverable value of stores lost by fraud or the negligence of individuals or other causes subject to the conditions contained in Article 279 of the Civil Account Code, Volume I.

V.—Inaugural ceremonies.

454. Local Governments may sanction expenditure on inaugural ceremonies connected with important public works, whether Imperial or Provincial, up to a limit of Rs. 2,500 in each case.

VI.—Remission of departmental charges.

455. Local Governments are competent to waive recovery of departmental charges for establishment and tools and plant on works carried out on behalf of Municipalities and Local Funds, and on contribution works, only when the cost of the work is less than Rs. 1,000.

VII.—Miscellaneous powers.

456. (a) Advances—
- (i) To officers on tour . . . Public Works Department Code, paragraph 104.
 - (ii) In special cases . . . Public Works Department Code, paragraph 105.
 - (iii) To contractors . . . Public Works Department Code, paragraph 275.
 - (iv) For house building . . . Civil Account Code, Volume I, Article 136.
 - (v) For motor cars and cycles . . . Civil Account Code, Volume I, Articles 137 (i) and (j).
- (b) Books and newspapers. . .
- Purchase of— . . . Civil Account Code, Volume I, Appendix BBBB (d) and (e).
- (c) Buildings—
- (i) Sale and dismantlement of— . . . Public Works Department Code, paragraph 305.
 - (ii) Insurance of— . . . Public Works Department Code, paragraph 300.
 - (iii) Leasing of— . . . Public Works Department Code, paragraph 322.
- (d) Compensation for loss of property . . . Public Works Department Code, paragraph 107.
- (e) Concessions, grants and leases . . . Public Works Department Code, Appendix 2.
- (f) Contribution works. Under-taking of— . . . Public Works Department Code, paragraph 280.
- (g) Divisions. Creation of temporary— . . . Public Works Department Code, paragraph 72.
- (h) Forms. Introduction of local— . . . Public Works Department Code, paragraph 167.
- (i) Liveries and warm clothing. Supply of— . . . Civil Account Code, Volume I, Appendix BBBB (i) and (j).
- (j) Stationery. Local purchase of— . . . Civil Account Code, Volume I, Appendix BBBB(f).
- (k) Stock. Limit of reserve— . . . Public Works Department Code, paragraph 360.
- (l) Sub-divisions. Creation of— . . . Public Works Department Code, paragraph 90.
- (m) Tents. Scale of— . . . Civil Service Regulations, Article 1042.
- (n) Typewriters. Scale of— . . . Civil Account Code, Volume I, Appendix BBBB (v).
- (o) Write-off of loss of public money . . . Civil Account Code, Volume I, Article 279.

C.—POWERS OF CHIEF ENGINEERS.

I.—General.

457. The following powers may be exercised by a Chief Engineer on his own authority.

(a) OFFICE FURNITURE.

To sanction purchases of office furniture.

(b) CONTRACTS.

To accept any tender for the execution of work by contract up to the amount to which the local Government is competent to do so, and within the amount of the sanctioned estimate.

(c) CONTRIBUTION WORKS.

If empowered, to authorize the undertaking of contribution works,

II.—Powers of Chief Engineer, Delhi.

458. In respect of the ordinary public works of the Delhi Province unconnected with the construction of the new city, the Chief Engineer, Delhi, exercises the powers of a Superintending Engineer in addition to those ordinarily vested in a Chief Engineer. As regards the technical sanction of detailed estimates for original works, his powers are limited as laid down in paragraph 459(a) to estimates not exceeding Rs. 50,000 excluding establishment and tools and plant charges.

D.—POWERS OF SUPERINTENDING ENGINEERS.

The following is a summary of the powers of a Superintending Engineer.

I.—Original Works.

459.

(a) TECHNICAL SANCTION TO ESTIMATES.

Subject to delegation of power by the local Government and to such general or special limitations as it may think fit to impose, to accord final or technical sanction to detailed estimates for original works up to Rs. 50,000 excluding charges for establishment and tools and plant (or Rs. 62,500 including those charges) provided that in no case may a Superintending Engineer be authorized to sanction detailed estimates in excess of the limits of the powers of the local Government under which he is employed, in respect of the class of work concerned.

Where the detailed estimate is a working estimate for a work, or part of a work, included in a general project estimate or in any subsidiary estimate subsequently sanctioned by competent authority, the sanction is subject to the condition that the provision for it in the general or subsidiary estimate is not exceeded. Ascertained savings on other works within the same sub-head or under other sub-heads of the project may, however, be utilized, except that, in the case of irrigation projects, the limitations imposed in paragraph 397 are observed and savings are not transferred from one main-head to another, *vide* paragraph 398. See also paragraph 262.

NOTE 1.—The term "original works" includes the departmental heads "Works" and "Extensions and Improvements" in the Irrigation Branch.

NOTE 2.—For military buildings, see paragraphs 202 to 204.

(b) EXCESSES OVER ESTIMATES.

To deal finally with all excesses of not more than 5 per cent. of the amounts of original estimates sanctioned by himself or by a higher authority provided that the total amount of the excess is within the limit of his powers to sanction estimates technically. A Superintending Engineer may also pass excess expenditure within a limit of Rs. 500 on sanctioned original works and repairs irrespective of the total of the sanctioned estimate.

A Superintending Engineer has no power to sanction any excess over a revised estimate sanctioned by a higher authority. See also paragraph 262.

NOTE.—In the case of productive public works the power of passing excesses, as specified above, can be exercised only for so long as the total project estimate is not exceeded, see paragraphs 397, 398 and 447.

(c) ALTERATIONS OF DESIGNS.

To sanction necessary alterations in the constructive details of works during their execution, provided that such alterations do not cause an increase of charge beyond the limit of his powers to deal finally with excesses over estimates, *vide* sub-paragraph (b) above.

(d) CONTINGENCIES IN THE ESTIMATE FOR A WORK.

To divert the provision for contingencies to new works or repairs which are not provided for in the estimate.

II.—Repairs.

460. (a) BUILDINGS AND ROADS AND IRRIGATION WORKS.

To sanction estimates for annual and special repairs within the limits assigned for his circle in the budget estimate under each head of service, and to prescribe lump sum provisions for the annual repairs to buildings as laid down in paragraph 233.

(b) PERIODICAL REPAIRS.

To authorise commencement of urgent periodical repairs in anticipation of formal sanction to estimates, *vide* paragraph 227.

(c) EMERGENT REPAIRS.

To sanction emergent repairs to irrigation or other works to any reasonable and necessary amount in case of imminent danger to the structure.

III.—Contracts.

461. To accept tenders for contracts for sanctioned original works and repairs, within such limits as the local Government may prescribe, subject to a limit of Rs. 50,000 for each tender and provided that the amount of the tender does not exceed the amount of the sanctioned estimate *plus* such excess as he is competent to sanction under the provisions of paragraph 459(b).

NOTE.—In cases where materials are supplied by Government to the contractor, the amount of the contract should, for the purpose of determining the authority competent to accept it, be taken to be the net amount to be paid to the contractor, exclusive of the cost or value of the materials so supplied. Further, the amount of the contract added to the cost of the materials must not exceed the sanctioned estimate by an amount greater than that which the officer is empowered to sanction under the provisions of paragraph 459(b).

IV.—Stores.

462. (a) PURCHASE, MANUFACTURE AND REPAIR.

(i) General.

To sanction estimates for the purchase of tools and plant (not including live-stock or office furniture) within such limits as the local Government

may prescribe, subject to a maximum expenditure of Rs. 10,000 for each estimate, and to order the purchase or manufacture of any stores required for the construction of a sanctioned work, subject to the conditions laid down in the Stores Rules in entry (k) of Appendix BBBB to the Civil Account Code, Volume I.

(ii) *Office furniture.*

To sanction purchases of office furniture within such limits as the local Government may prescribe, subject to a maximum expenditure of Rs. 500 for each estimate.

(iii) *Live-stock.*

Live-stock can only be purchased with the sanction of the local Government.

(iv) *Tents.*

If authorized, to sanction the purchase of tents up to a limit of Rs. 1,000 for each estimate.

(v) *Indents.*

To pass indents on other departments for articles required for sanctioned works, and to forward indents for European stores direct to the Director General of Stores, India Office, for any work within his powers of sanction. See the Stores Rules in entry (k) of Appendix BBBB to the Civil Account Code, Volume I, and Appendix 4 to this Code.

(vi) *Repairs.*

To sanction estimates for repairs to tools and plant within the limits assigned to his circle in the budget estimate.

(b) DISPOSAL OF STORES.

To issue orders for the disposal of all unserviceable or surplus stores including stock, tools and plant, materials at site of works and materials received from works dismantled or undergoing repair and to sanction their write-off, where necessary. Also to sanction the issue of any materials from store-yards to private persons, for full value *plus* the usual charge of 10 per cent. (except when this charge is specially remitted under the provisions of paragraph 367), when this can be done without inconvenience to the public service.

(c) LOSSES DUE TO DEPRECIATION.

To sanction estimates for losses due to depreciation of stock up to a limit of Rs. 10,000.

(d) WRITE-OFF.

If authorised by a Provincial Government, to write-off the irrecoverable value of stores lost by fraud or the negligence of individuals or other causes, subject to a maximum limit of Rs. 1,000 in each case (*vide* Civil Account Code, Volume I, Article 279).

V.—Miscellaneous powers.

463. (a) Advances—

- (i) Of pay and travelling allowances Public Works Department Code, paragraphs 103 and 104.
- (ii) For house building Civil Account Code, Volume I, Article 136.
- (iii) For purchase of tents Public Works Department Code, paragraph 105.
- (b) Alteration in declared date of birth Civil Account Code, Volume I, Article 55 (i) (b).
- (c) Books and newspapers. Purchase of — Civil Account Code, Volume I, Appendix BBBB(d) and (e).
- (d) Buildings—
 - (i) Sale and dismantlement of— Public Works Department Code, paragraph 305
 - (ii) Administrative approval to residential — Public Works Department Code, paragraph 431 (3).
- (e) Contribution works. Undertaking of — Public Works Department Code, paragraph 280.
- (f) Forms. Expenditure on printing local — Public Works Department Code, paragraph 165.
- (g) Stationery and rubber stamps. Petty local purchase of— Civil Account Code, Volume I, Appendix BBBB (f).
- (h) Sub-divisional allowances Public Works Department Code, paragraph 98.
- (i) Typewriters. Purchase of — Civil Account Code, Volume I, Appendix BBBB (e).
- (j) Write-off of loss of public money Civil Account Code, Volume I, Article 279.

E.—POWERS OF EXECUTIVE ENGINEERS.

The following is a summary of the powers of an Executive Engineer.

I.—Original Works.

464.

(a) TECHNICAL SANCTION TO ESTIMATES.

Subject to delegation of power by the local Government and to such general or special limitations as it may think fit to impose, to accord final or technical sanction to detailed estimates for original works up to a maximum limit of Rs. 2,500 (excluding charges for establishment and tools and plant).

When the detailed estimate is a working estimate for a work, or part of a work, included in a general project estimate or in any subsidiary estimate subsequently sanctioned by competent authority, the sanction is subject to the condition that the provision for it in the general or subsidiary estimate is not exceeded.

NOTE 1.—The term "original works" includes the departmental heads "Works" and "Extensions and Improvements" in the Irrigation Branch."

NOTE 2.—For military buildings, see paragraphs 202 to 204.

(b) EXCESSES OVER ESTIMATES.

To pass finally all excesses over the amounts of original estimates sanctioned by himself or by higher authorities, provided that the total amount of the excess is within 5 per cent. of the sanctioned estimate and

within the limit of his powers to sanction estimates technically. An Executive Engineer has no power to sanction any excess over a revised estimate sanctioned by a higher authority. See also paragraphs 262 and 447.

(c) ALTERATIONS OF DESIGNS.

To sanction trifling alterations in the constructive details of works during their execution in cases of necessity, reporting, as a general rule, his action to the Superintending Engineer.

(d) CONTINGENCIES IN THE ESTIMATE FOR A WORK.

To divert the provision for contingencies to new works or repairs not provided for in the estimate up to such amount as may be fixed by the local Government, subject to a maximum of Rs. 2,500 for each item (paragraph 196).

II.—Repairs.

465. (a) BUILDINGS AND ROADS AND IRRIGATION WORKS.

Subject to delegation of power by the local Government, to sanction estimates for ordinary and special repairs within the limits of budget allotments, and subject, in the case of special repairs, to the amount which he is competent to sanction in the case of original works.

(b) EMERGENT REPAIRS.

To sanction emergent repairs to all works in charge of the department to any necessary and reasonable amount, in case of imminent danger to the structure.

III.—Contracts.

466. To accept tenders for contracts for sanctioned original works and repairs provided that the amount of the tender does not exceed the amount of the sanctioned estimate *plus* such excess as he is competent to sanction under the provisions of paragraph 464(b), and subject to a limit of Rs. 5,000 in all cases.

NOTE.—In cases where materials are supplied by Government to the contractor, the amount of the contract should, for the purpose of determining the authority competent to accept it, be taken to be the net amount to be paid to the contractor, exclusive of the cost or value of the materials so supplied. Further, the amount of the contract added to the cost of the materials must not exceed the sanctioned estimate by an amount greater than that which the officer is empowered to sanction under the provisions of paragraph 464 (b).

IV.—Stores.

467. (a) PURCHASE, MANUFACTURE AND REPAIRS.

(i) To sanction the purchase or manufacture of tools and plant (not including live-stock or office furniture) within such limits as the local Government may prescribe, subject to a maximum expenditure of Rs. 500 for each estimate. Also at the discretion of the local Government to sanction estimates for repairs to tools and plant up to the maximum limit of Rs. 500 for each estimate.

(ii) To order any stores required for the execution of a sanctioned work, subject to the conditions laid down in the Stores Rules in entry (k) of Appendix BBBB to the Civil Account Code, Volume I, provided that the cost of stores* ordered from a Government workshop is less than Rs. 500. This limit may, at the discretion of the local Government, be increased to any extent for which there is provision in a sanctioned estimate. See paragraph 356.

(iii) To purchase or manufacture stock, sufficient to keep the stock of the division up to the reserve limit, under such rules as may be laid down by the local Government (paragraph 360).

(b) WRITE-OFF.

(i) To sanction the writing-off the returns of tools and plant of all tools and plant the full value of which has been recovered.

(ii) If authorized by the local Government, to write-off tools and plant in those cases where only part values have been recovered for causes which he considers reasonable.

(iii) If authorized by a Provincial Government, to write-off the irrecoverable value of stores lost by fraud or the negligence of individuals or other causes, subject to a maximum limit of Rs. 1,000 in each case (*vide* Civil Account Code, Volume I, Article 279).

(c) DISPOSAL OF STORES (OTHER THAN TOOLS AND PLANT).

(i) To issue orders for the disposal, by sale or otherwise, of surplus stores at their full value, and of materials received from works dismantled or undergoing repairs at their estimated value, up to a limit of Rs. 500 or, if authorized by the local Government, up to Rs. 2,500.

(ii) To sanction the sale of articles on the stock accounts to private persons, when it can be done without inconvenience to the public service, for full value *plus* the usual charge of 10 per cent. (except when this charge is specially remitted under the provisions of paragraph 367), up to a limit of Rs. 500 or, if authorized by the local Government, up to Rs. 1,000.

(iii) To sanction the sale of unserviceable stores at less than their full book value when the original purchase value of the articles does not exceed Rs. 500 or, if authorized by the local Government, Rs. 2,500.

(d) LOSSES IN MANUFACTURE.

If authorized by the local Government, to adjust losses on manufacture accounts provided that the rates of outturn are not increased by more than 10 per cent. over the estimate or the current stock rates.

* An Executive Engineer is also empowered to order any work manufactured at a Government workshop subject to the same restrictions and limits.

V.—Miscellaneous Powers.

468. (a) Advances—

- (i) Of pay and travelling allowance to establishments . . . Public Works Department Code, paragraphs 103 and 104.
- (ii) To contractors on the security of materials brought to site. Public Works Department Code, paragraph 275.
- (b) Buildings. Sale and dismantlement of — Public Works Department Code, paragraph 305.
- (c) Contribution works. Undertaking of — Public Works Department Code, paragraph 280.
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This index has been compiled solely for the purpose of assisting references. No expression used in it should be considered as in any way interpreting the rules.

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APPENDIX 1.

RULES RELATING TO OFFICERS AND SUBORDINATES WHEN EMPLOYED WITH AN ARMY IN THE FIELD.

1. The following revised scale of relative rank for precedence for civil officials of the Public Works Department with an army in the field is published in supersession of that notified in clause 100 of India Army Circulars of 1890 :—

Relative Military Rank	Departmental Rank.
SUPERIOR ESTABLISHMENT.	
Lieutenant-Colonel	Chief and Superintending Engineers.
Major	Executive Engineers of 18 years' service and over.
Captain	Executive Engineers of under 18 years' service and Assistant Engineers of 9 years' service and over.
Lieutenant	Assistant Engineers of under 9 years' service.
SUBORDINATE ESTABLISHMENT. (EUROPEAN).	
Deputy Commissary	Sub-Engineers, 1st grade (Rs. 400 per mensem).
Assistant Commissary	Sub-Engineers, 2nd grade (Rs. 300 per mensem).
Conductor	Sub-Engineers, 3rd grade (Rs. 250 per mensem).
Sub-Conductor	Supervisors, 1st and 2nd grades (Rs. 200 and 150 per mensem).
Sergeant	Overseers, 1st, 2nd and 3rd grades (Rs. 100, Rs. 80 and Rs. 60 per mensem).
(INDIAN).	
Subadar	Sub-Engineers.
Jemadar	Supervisors.
Warrant Officer	Overseers.

The ranks hereby conferred do not give these departmental officers any disciplinary powers whatever over soldiers, but entitle the officers concerned to take their places on mixed committees according to dates of commission. Officers holding commissions as volunteers will not take that rank on service, but will hold the rank conferred by their departmental standing.

Military officers borne on the permanent cadres of the Public Works Department when employed departmentally in the field will retain the army rank to which they are entitled, except in cases where their civil positions according to the above comparative table entitle them to higher rank. In such cases they will be given local rank according to the foregoing table.

2. The ranks hereby assigned entitle the officers concerned to be saluted by the rank and file, and carry with them all the privileges and advantages attaching to them under the rules in force at the time.

APPENDIX 2.

CONTRACTS AND AGREEMENTS INVOLVING LIABILITIES ON THE PART OF THE STATE.

(Referred to in paragraph 456 of the Code.)

The following rules are laid down to regulate the powers of the Government of India and of local Governments and Administrations to enter into or sanction contracts and agreements involving liabilities on the part of the State :—

Statutory Rules.

The following provisions and restrictions are prescribed by the Secretary of State in Council, in exercise of the power reserved to him by Statutes 22 and 23 Vict., Cap. 41, section 1, and shall

apply to all concessions, grants, leases, and contracts (except such as may be made under any special legislative sanction) made or entered into by the Government of India, or by a local Government or Administration or other authority in India, to or with any person, firm, company, syndicate, municipality, or other public body who or which has applied for the same for mining, milling or any other industrial or manufacturing purposes or for the purpose of any railway, tramway, water works or other undertaking of a like nature, not being for ordinary agricultural or settlement purposes or for the purpose of securing the exploitation of forest produce from State forests.

I.—No concession, grant, or lease of land, of mineral or forest rights, of right to water power or of right of way or other easement, or of any privilege in respect of land, of mineral or forest rights, of right to water power, or of an easement, and no contract involving the execution or maintenance by Government of works, shall be made or entered into by the Government of India to with or in favour of any person, firm, syndicate, company, municipality or other public body for any of the purposes above mentioned without the express sanction of the Secretary of State in Council,—

if such concession, grant, lease, or contract

- (a) is intended to endure for a period exceeding ten years and is not accompanied by an unconditional power of revocation or cancellation by the Government of India at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues of India an annual liability in excess of fifty thousand rupees; or
- (b) imposes on such revenues a charge or expenditure or liability to damages in excess of twelve lakhs of rupees; or
- (c) involves the cession of property or rights of which the estimated value exceeds twelve lakhs of rupees.

II.—No concession, grant, or lease of land, of mineral or forest rights, or of right to water power, or of right of way or other easement, or of any privilege in respect of land, of mineral or forest rights, of right to water power, or of an easement, and no contract involving the execution or maintenance by Government of works, shall be made or entered into by any local Government or Administration or other authority in India to, with or in favour of any person, firm, company, syndicate, municipality, or other public body for any of the purposes abovementioned without the express sanction of the Government of India and of the Secretary of State in Council,—

if such concession, grant, lease, or contract

- (a) is intended to endure for a period exceeding ten years and is not accompanied by an unconditional power of revocation or cancellation by the Government of India at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues of India an annual liability in excess of fifty thousand rupees; or
- (b) imposes on such revenues a charge or expenditure or liability to damages in excess of twelve lakhs of rupees; or
- (c) involves the cession of property or rights of which the estimated value exceeds twelve lakhs of rupees.

III.—No such concession, grant, lease or contract shall be made by any local Government or Administration or other authority in India to, with, or in favour of any person, firm, company, municipality, or other public body for any of the purposes abovementioned without the express sanction of the Government of India,—

if such concession, grant, lease, or contract

- (a) is intended to endure for a period exceeding five years, and is not accompanied by an unconditional power of revocation by the Government at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues of India an annual liability in excess of five thousand rupees; or
- (b) imposes on such revenues a charge or expenditure or liability to damages in excess of one lakh of rupees; or
- (c) involves the cession of property or rights of which the estimated value exceeds one lakh of rupees.

IV.—No such concession, grant, lease, or contract shall be made by any local Government or Administration or other authority in India to, with, or in favour of any joint stock company except with the sanction of the Government of India, and subject to these rules so far as the same may be applicable.

V.—No transfer of any such concession, grant, lease, or contract, or of any part thereof, of any interest therein, or any under-letting, shall be recognized as valid except it be made with the express assent of—

- (a) the Secretary of State in Council in cases falling within Rule I or II;
- (b) the Government of India in cases falling within Rule III; and
- (c) the local Government or Administration in any other cases; with the proviso that a transfer or under-letting to a company will in all cases require the sanction of the Government of India.

And the Secretary of State in Council and the Government of India, as the case may be, may in his or their absolute discretion refuse such assent.

VI.—In every writing intended to express any concession, grant, lease, or contract which falls within these rules, it shall be expressly declared that such concession, grant, lease, or contract is granted or made subject to them.

VII.—When the assent of the Secretary of State in Council is rendered by these rules necessary to the validity of any concession, grant, lease, or contract, or to the transfer thereof, it shall be signified under the hand of an Under Secretary of State; and when the assent of the Government of India is so required, it shall be signified under the hand of a Secretary of that Government.

VIII.—The foregoing Rules I to VII inclusive, shall not apply to any concession, grant, lease, or contract for any of the purposes mentioned in Rule I, if made under any special rule, issued or approved, by the Secretary of State in Council.

Supplementary Rules.

RULE A.—In cases where it is considered expedient to grant concessions or to make agreements, such as those contemplated in the Statutory Rules, the deed of concession, or the agreements, if the rights under it are transferable, must be so framed that it will be beyond the power of the grantees or contractees to transfer their rights, or any part of them, except with the sanction of the Government of India, or of local Governments and Administrations in cases coming within their cognizance.

B.—All such concessions and agreements will further be subject to any special provisions made by Government to meet particular cases or particular classes of cases.

C.—Before any concession or agreement of the class referred to is submitted for the approval of the Government of India, its terms should be considered in the Judicial Department of the local Government and by the highest legal adviser to that Government.

D.—The foregoing rules shall not apply to any concession, grant, lease or contract for any of the purposes mentioned in the Statutory Rules, if made under any special rules issued or approved by the Secretary of State in Council.

APPENDIX 3.

STATEMENT SHOWING THE DIFFERENT CLASSES OF DEEDS, CONTRACTS AND OTHER INSTRUMENTS WHICH MAY BE EXECUTED BY THE PUBLIC WORKS DEPARTMENT AND THE AUTHORITIES EMPOWERED TO EXECUTE THEM.

(Vide Public Works Department Code, paragraph 248 and Government of India, Home Department Resolution, Nos. 713-734, dated the 2nd June 1913, as amended by Resolution Nos. 1589-1603, dated the 25th September 1913.)

No.	Class of deed, contract, etc.	Authorities empowered to execute.
	These powers are subject to the limits laid down in the Public Works Department Code.	
1	All instruments relating to purchase, supply and conveyance or carriage of materials, stores, machinery, etc.	By Chief Engineers, Superintending Engineers, Superintendents of Works, Executive Engineers in the Buildings and Roads and Irrigation Branches, the Military Secretary to His Excellency the Viceroy and the Superintendents of the Viceregal Estates.

No.	Class of deed, contract, etc.	Authorities empowered to execute.
2	All instruments relating to the execution of works of all kinds connected with buildings, bridges, roads, canals, tanks, reservoirs, docks, harbours and embankments; and also instruments relating to the construction of water-works, sewage works, the erection of machinery and the working of coal mines.	By Chief Engineers, Superintending Engineers, Superintendents of Works, Executive Engineers in the Buildings and Roads and Irrigation Branches, the Military Secretary to His Excellency the Viceroy and the Superintendents of the Viceregal Estates.
3	Security bonds for the due performance and completion of works.	Ditto ditto.
4	Security bonds for the due performance of their duties by Government servants whom the officers specified have power to appoint.	Ditto ditto.
5	Leases for grazing cattle on canal banks or roadsides; for fishing in a canal; for the cultivation of land under the Irrigation Department; leases of water for irrigation and other purposes, and leases of water power; and instruments relating to the sale of grass, trees or other produce on roadsides or in plantations.	By Chief Engineers, Superintending Engineers, Superintendents of Works, Divisional Officers in the Buildings and Roads and Irrigation Branches, and in Bengal and Bihar and Orissa by sub-divisional officers of the Irrigation Branch.
6	Leases of houses, land or other immoveable property, provided that the rent reserved shall not exceed Rs. 5,000 a month.	By all Chief Engineers, Superintending Engineers, Superintendents of Works and Executive Engineers in the Buildings and Roads and Irrigation Branches.
7	All instruments connected with the re-conveyance of properties given as security.	Ditto ditto.
8	Instruments connected with the collection or farming of tolls at bridges or ferries or other means of communication provided by the Local Government.	Ditto ditto.
9	Agreements for the recovery of fines on account of drift wood or other timber passing into a canal.	Ditto ditto in the Irrigation Branch.
10	All deeds and instruments relating to any matters other than those specified in heads 1 to 9.	By Secretaries and Joint Secretaries of local Governments.

NOTE.—The power to *execute* instruments is of course limited by any other existing order imposing restrictions on contracts to be entered into. For instance, no officer empowered under this Appendix to execute an instrument, can execute one which he is prohibited to enter into by the rules in Appendix 2, or by any other departmental or local order; and no officer can execute a contract which under departmental or local rules is beyond his power to enter into.

APPENDIX 4.

RULES FOR THE PREPARATION OF INDENTS ON THE STORES DEPARTMENT OF THE INDIA OFFICE.

1. The following rules apply to indents transmitted to the Director General of Stores, India Office, by local Governments, by the Director General of Military Works, by Superintending Engineers in the Public Works Department, Divisional Commanding Royal Engineers in the Military Works Services, the Superintendent, Port Blair—and any other officers specially authorised by the Government of India, and by local Governments.

2. Six copies of all indents must be sent to the India Office either in print, or, whenever it may be found more convenient or economical to do so, typewritten on printed skeleton forms. It is essential, however, that all copies of each indent, whether in print or typewritten, should be identical, and that all copies should be on tough paper and clearly legible. Two copies of each indent should at the same time be forwarded for scrutiny to the Government of India through the local Government concerned.

NOTE.—When an indent is sent in confirmation of a telegraphic demand, a note should be inserted in the indent itself to that effect.

3. Indents must be made out on Public Works Department form No. 139 and must be accompanied by an explanatory memorandum giving the fullest possible information in regard to requirements. Calculations and specifications must be clear and complete, and must be supplemented by drawings, models, or samples when these are necessary to elucidate a description or to ensure an accurate comprehension of what is wanted. In the case of ordinary articles manufactured by many firms and required for ordinary purposes, indenting officers should enter in their indents only the names of the articles they require and should refrain from specifying any particular firms and from prescribing any special makes or brands, as such limitations may lead to increases in the prices. There is, however, no objection to their naming in notes explanatory of their requirements, the makes or brands which the supplies should resemble. They should also invariably explain the purposes for which the articles indented for are required, and, whenever practicable, should state the latitude that may be allowed in varying the items.

In the case of articles of special character, or required for a special purpose, which, for certain reasons, it is necessary to obtain from a particular maker, or of which a particular maker makes a speciality, the names of firms from whom it is desired to obtain the articles should be entered in the indents. In such cases remarks should also be added explaining the necessity for obtaining the required articles from the firms mentioned.

Indents of officers who are authorised to telegraph direct to the Director General of Stores, India Office, must bear prominently on the first page a distinguishing code word for any subsequent telegraphic reference which may be necessary.

4. The date by which each item should be received in India should invariably be entered in the column specially provided for the purpose in the indent form: it will be convenient if items required by the same date are entered one below the other. It is important that indenting departments and officers should give as long notice of their requirements as possible, so that the Director General of Stores, India Office, may have time to consult them as to any alterations which may appear to be necessary or expedient. Indents should therefore be prepared immediately the requirements can be estimated, and should be sent home without delay as soon as they have been prepared. The indent should invariably show which items, if any, have been demanded in advance, and should quote against such items the letter or telegram in which the advance demand was made.

When a local Government is aware that a work chargeable to Provincial Services will be executed in the coming official year, there is no objection to its sanctioning the submission of an indent for it in time for its inclusion in the general annual indent, in anticipation of formal sanction to the estimate for the work.

Urgent indents, necessitating hurried action in England, are to be avoided as much as possible, but, if unavoidable, must be accompanied by an explanation of the circumstances which have made their submission necessary and which render urgent compliance imperative. Except in the case of sudden emergency which it is impossible to foresee, a longer period than three months should invariably be allowed between the date the indent will reach the India Office and the date on which it is desired that the stores should reach India.

5. English money, weights, and measures, are alone to be used in all indents sent to England and in all correspondence thereon, the money values being entered in sterling at the rate of one sovereign to fifteen rupees.

6. Indents are to be numbered progressively; and should, in addition, have each item numbered consecutively from unit (1) downwards in each indent. Particular attention must be devoted to this so that the quotation of the number of an indent and the number of an item may fully identify the article in question.

7. Stores indented for Provincial as well as for Imperial Services may be included in the same indent; but in such cases the only fund heading to be entered must be "Provincial," subsequent adjustments being made in India. In the case of Baluchistan and the North-West Frontier Province, all indents for stores chargeable to any head will be classified as "Imperial."

8. Indenting officers are responsible that, as far as possible, the store lists of neighbouring Administrations and Railways have been searched, and that none of the items entered can be advantageously procured from such sources.

9. If any indent on England contains items which it is possible to obtain of Indian manufacture, or which are of indigenous origin, it should be distinctly explained on the face of the indent in the column of remarks why such articles have been indented for from England instead of having been procured in India; otherwise they will be liable to be cancelled.

10. Each indent must carry a certificate of the necessity for the stores indented for and that they cannot be advantageously procured of local manufacture or from surplus stores of other Departments, Railways or Administrations.

11. All indenting officers are responsible that funds are available to meet expenditure on indents submitted, and they will inform the Audit Officer how such funds are to be provided and furnish him with a copy of the indent.

NOTE.—The sanction of the local Government will be sufficient authority for the indenting officers to indent for stores for *Provincial Services* chargeable in whole or in part to the grants of the next or ensuing years (see paragraph 4), but for stores for *Imperial Services* in like circumstances the sanction of the Government of India must be obtained to the proposed lock-up of funds (unless the amount of the indent does not exceed Rs. 5,000 or sanction to the provisional grant for the next year has been received) before indenting officers send indents which include stores of this class to the India Office. Reports of indents sent forward for stores for Imperial Services under the exceptions stated should, however, be made to the Government of India for information.

12. It must be remembered that the Director General of Stores will not proceed to consider an indent if transmitted in an incomplete form.

13. Local Governments and all officers who submit indents direct to the India Office, are authorised to communicate freely with the Director General of Stores, India Office, regarding future requirements and on all matters connected with the supply of stores; this power may, at the discretion of the local Government, be delegated to Superintending Engineers. The telegraph may be used when necessary for direct communication by those authorised to do so.

Estimates.

14. In order to facilitate the preparation, by the India Office, of the estimates of expenditure on English stores, all officers indenting for stores from England should prepare and forward, through the proper channel, to the Government of India, annual forecasts in Public Works Department form No. 140, showing under each service head the estimated value of stores required for the ensuing financial year and also the total estimated freight on such stores.

15. The estimates should show clearly the major and fund heads to which the stores are to be charged in the Home Accounts, and should be carefully framed on the basis of previous experience, modified to meet the known or probable requirements of the year to which they relate. The Military Works estimates should be forwarded to the Government of India in the Army Department, and all other estimates to the Government of India in the Public Works Department, not later than the 1st of August in the year preceding that to which they relate. An abstract of these estimates will be forwarded by the Government of India to the India Office so as to arrive there not later than the 1st of October in each year. If, in exceptional cases, it should be impossible to despatch the abstract estimates in time to reach the India Office by the 1st of October, the Secretary of State should be informed by telegraph of the estimated amounts under each major and fund head in hundreds of pounds sterling. In such cases the telegram from the Government of India should reach the Secretary of State not later than the 1st October.

16. In preparing estimates, which are intended to show the probable amount likely to be expended in England in the next ensuing financial year, *i.e.*, from the 1st April to the 31st March following the date of their receipt by the India Office, it must be borne in mind that an interval must of necessity elapse between the receipt of an indent and the payment for stores therein demanded, and it may therefore be assumed that stores for which indents are sent to the India Office between the 1st of January and the 31st of March will not, as a general rule, be paid for until the following financial year.

17. In these estimates the cost of stores should be given in English currency, at the rate of Rs. 15=£1.

Annual return of expenditure on stores.

18. A return showing the expenditure incurred in India on the purchase of stores during the previous year should be prepared in accordance with the instructions laid down in the letter from the Government of India in the Department of Commerce and Industry, No. 10892-10905—36, dated the 9th October 1914, and submitted to the proper department of the local Government, by whom a consolidated return for the whole Province will be compiled and forwarded to the Government of India in the Commerce and Industry Department not later than the 31st August each year.

APPENDIX 5.

INSTRUCTIONS REGARDING THE TESTING OF STORES PURCHASED IN INDIA.

The attention of officers of the Department is invited to the facilities for testing materials that are offered by the Government Test House, Calcutta.

Acids.
Cement, Portland.
Chemicals.
Disinfectants.
Ingots :—Brass.
Copper.
Tin.
Zinc.

The list given in the margin indicates

Lead, pig.
Oils, greases and soaps.
Paints.
Pipes, cast-iron.
Pipes, stone-ware.
Pitch and bitumen.
Plumbago.
Solders.

some of the materials which are com-

Steel plates and sections (not covered by a certificate of British Standard or other well-known specification or not being the product of a reputable steel works whose market grades are well known).

monly sold in an adulterated condition

Steel, tool (same remarks as for "steel plates and section").

Tar.
Turpentine.
Varnishes.

or of an inferior quality.

It is therefore urged strongly that when officers of the Department are purchasing in India any of these or similar classes of stores they should ask the firms supplying or desiring to supply the articles to support their quotations with a certificate of test from the Government Test House at Calcutta and with a guarantee that the article supplied will be reasonably in accordance with the quality certified.

Further the purchaser of such articles should satisfy himself from time to time that such is the case by sampling the supplies and submitting the samples to the Test House for confirmatory test.

Inspection during manufacture, of structural work undertaken on behalf of Government by Engineering firms in Calcutta and Bombay, is provided for by the Superintendents of Local Manufactures at these places, and the assistance of these officers should be obtained in suitable cases.

APPENDIX 6.

TABLE OF LIMITS OF COST PERMISSIBLE ON THE 10 AND 12½ PER CENT. BASES OF SALARY FOR QUARTERS FOR OFFICIALS ON VARIOUS SCALES OF PAY.

Let B=cost of building.

L=cost of land.

S=monthly salary and allowances.

R=percentage for repairs.

¾=percentage for interest.

Then for the 10 per cent. limit (¾+R) B+¾ L=12×10 S=120 S.
 and for the 12½ per cent. limit (¾+R) B+¾ L=12×12½ S=150 S.

PERMISSIBLE LIMITS AT 10 AND 12½ PER CENT.										REMARKS.
Average salary and allowances (other than Presidency House Rent) referred to in para. 325 1(b) of the class of official who will usually occupy the building.	REPAIRS 1 PER CENT.		REPAIRS 1½ PER CENT.		REPAIRS 2 PER CENT.		REPAIRS 2½ PER CENT.			
	12½ per cent. limit.		12½ per cent. limit.		12½ per cent. limit.		12½ per cent. limit.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
25	667	833	600	750	545	682	500	625	The limits are calculated on the assumption that the value of land is nil.	
50	1,333	1,667	1,200	1,500	1,091	1,364	1,000	1,250		
100	2,667	3,333	2,400	3,000	2,182	2,727	2,000	2,500		
200	5,333	6,667	4,800	6,000	4,364	5,455	4,000	5,000		
300	8,000	10,000	7,200	9,000	6,545	8,182	6,000	7,500		
400	10,667	13,333	9,600	12,000	8,727	10,909	8,000	10,000		
500	13,333	16,667	12,000	15,000	10,909	13,636	10,000	12,500		
600	16,000	20,000	14,400	18,000	13,091	16,364	12,000	15,000		
700	18,667	23,333	16,800	21,000	15,272	19,091	14,000	17,500		
800	21,333	26,667	19,200	24,000	17,455	21,818	16,000	20,000		
900	24,000	..	21,600	..	19,636	..	18,000	..		
1,000	26,667	..	24,000	..	21,818	..	20,000	..		
2,000	53,333	..	48,000	..	43,636	..	40,000	..		